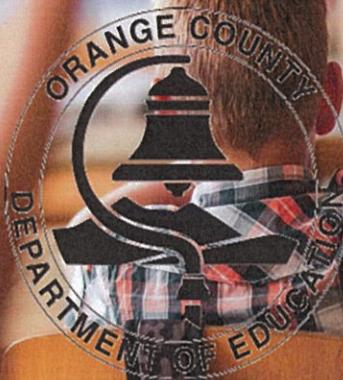


# Orange County Department of Education



## 2021-22 Preliminary Budget

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

### Orange County Board of Education

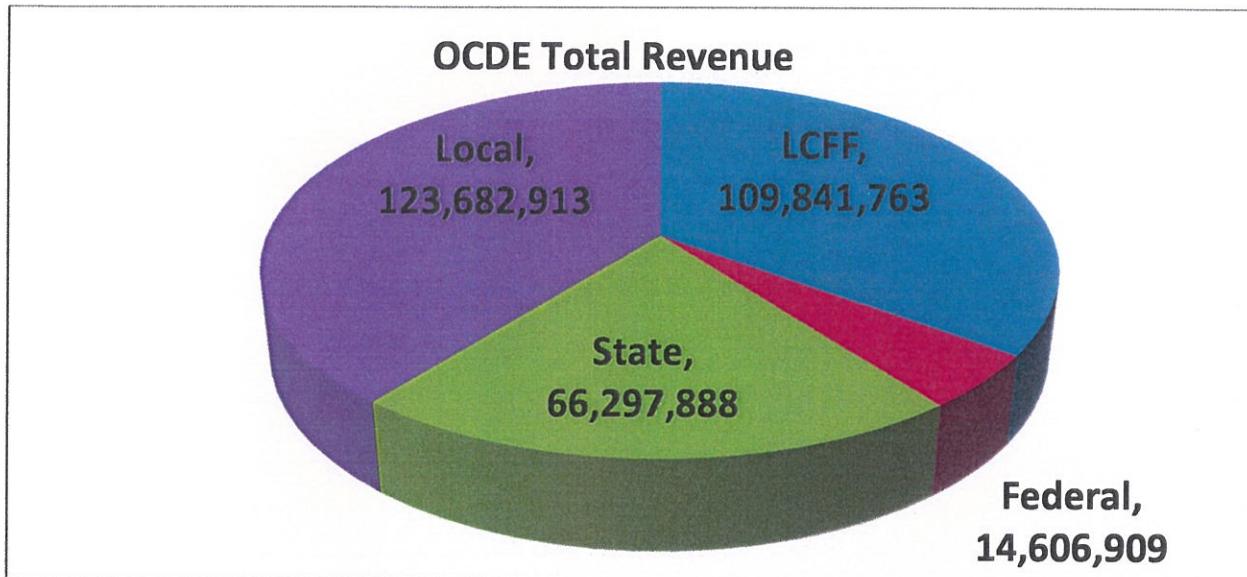
|                            |                |
|----------------------------|----------------|
| Rebecca "Beckie" Gomez     | Trustee Area 1 |
| Mari Barke                 | Trustee Area 2 |
| Ken L. Williams, Jr., D.O. | Trustee Area 3 |
| Tim Shaw                   | Trustee Area 4 |
| Lisa Sparks,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

This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education aligning with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from the Governor's January State Budget Proposal and updates from the May Revise budget. The Preliminary Budget includes new entitlements, grants and contracts and is aligned with the proposed Local Control Accountability Plan for 2021-22 and the Expanded Learning Grant that was approved in May 2021. The LCAP lays out the main objective for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, this becomes a second statement of the Superintendent's and Board's priorities along with those identified on these pages.

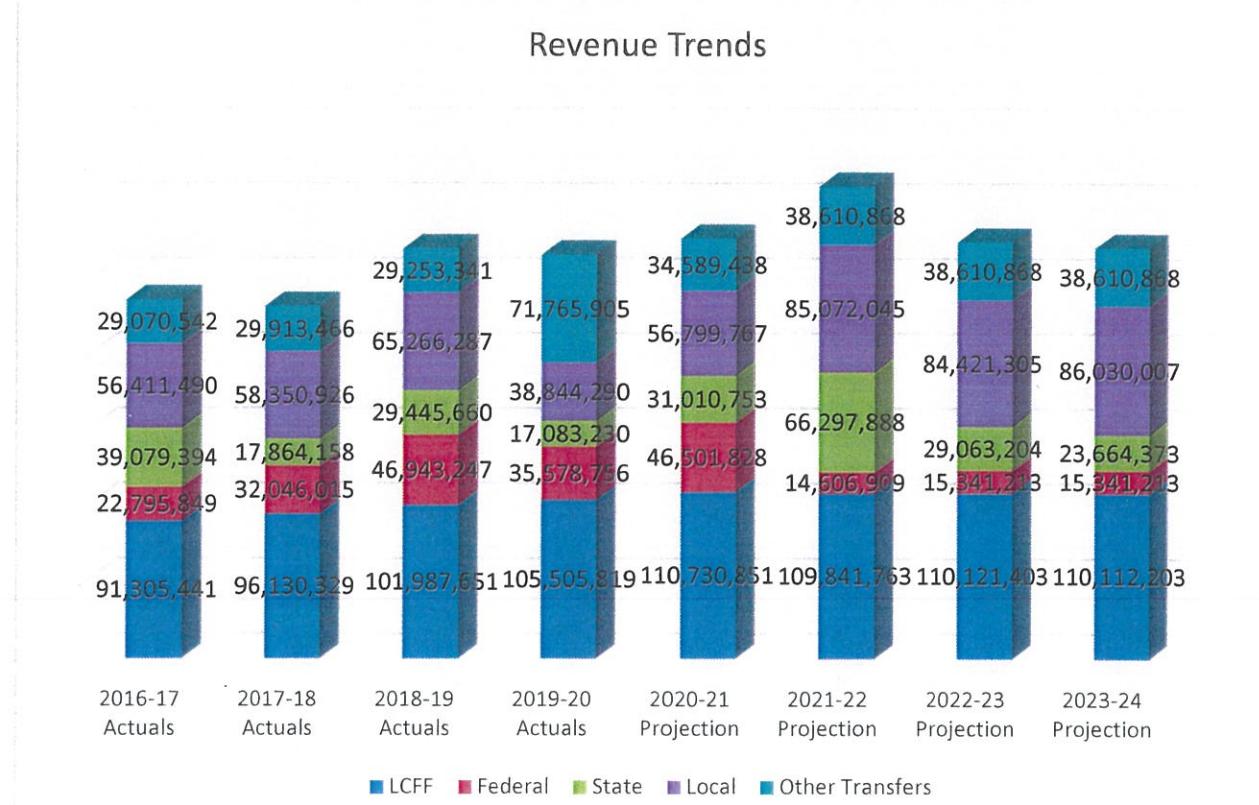
The proposed 2021-22 General Fund Budget is \$308,747,360. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered excess tax funded. This means any increases in the LCFF calculation from COLA's will result in increasing funds to the Orange County Courts and not OCDE programs.

## REVENUE

The Total General Fund Revenue Projections are \$314,429,473



Revenue Trends



## **Local Control Funding Formula (LCFF) is \$109,841,763**

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 35% 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 2021-22 is \$ 27,852,562**

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 2021-22 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 2021-22 is \$3,668,771**

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

Supplemental is 35% of Base grant

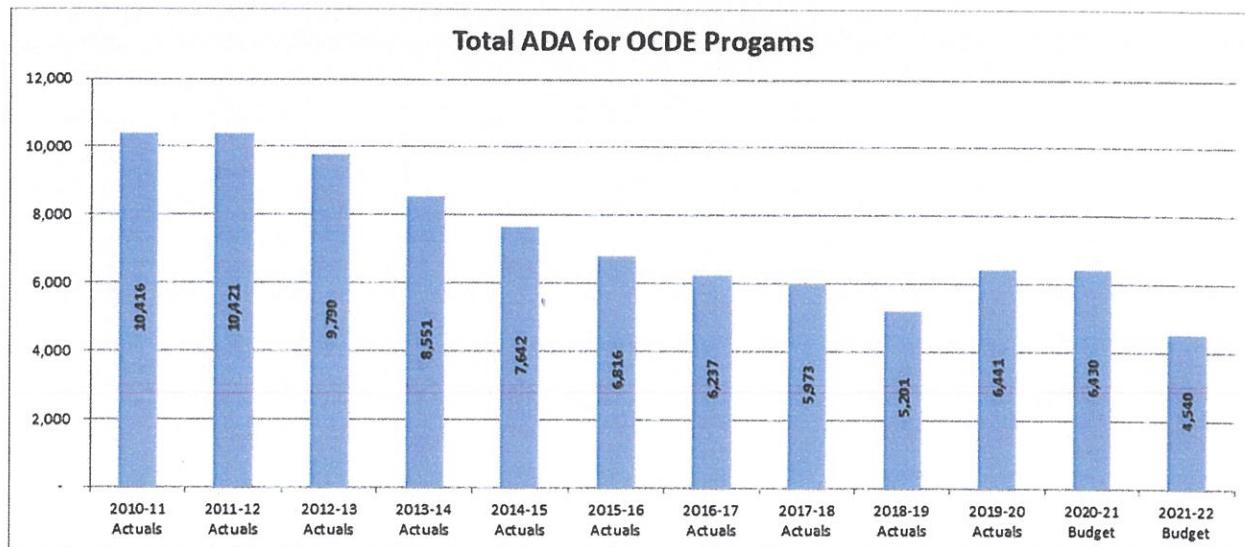
Concentration is 25% of Base grant for unduplicated count over 50%

**Projected funding for 2021-22 is \$14,852,322**

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 are projected to receive 5.07% Cost of Living increase for LCFF in 2021-22. Unlike school districts, County Offices do not have the advantage of using prior year ADA. This is reflected in the current year reduction of 1,901 ADA and the corresponding funding. Because of our excess tax status, we will be required to transfer over \$25 million dollars from our student programs to the Orange County Courts. We have budgeted to receive a 4.05% COLA for special education and a 1.7% for other state revenues, and income from students that are referred from their school districts is recognized in Local Revenue using the projected 2021-22 ADA.

### *Average Daily Attendance for OCDE Programs*



## OCDE ADA by Program

|   | 2010-11<br>Actuals | 2011-12<br>Actuals | 2012-13<br>Actuals | 2013-14<br>Actuals | 2014-15<br>Actuals | 2015-16<br>Actuals | 2016-17<br>Actuals | 2017-18<br>Actuals | 2018-19<br>Actuals | 2019-20<br>Actuals | 2020-21<br>Budget | 2021-22<br>Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Juvenile Court Schools                            | 1,525              | 1,602              | 1,276              | 858                | 737                | 519                | 492                | 460                | 401                | 475                | 475               | 186               |
| Community Schools "C"                             | 4,504              | 4,007              | 3,228              | 2,672              | 2,079              | 1,583              | 1,267              | 1,134              | 975                | 1,454              | 1,347             | 381               |
| Community Schools Secondary 1st Semester          | 276                | 386                | 359                | 462                | 419                | 466                | 557                | 584                | 284                | 499                | 599               | 342               |
| CHEP and PCHS                                     | 1,750              | 1,787              | 1,820              | 1,613              | 1,547              | 1,321              | 1,073              | 908                | 708                | 629                | 629               | 639               |
| PCHS Secondary 1st Semester "A" & "B"             | 466                | 570                | 656                | 797                | 889                | 911                | 972                | 1,253              | 1,233              | 1,593              | 1,593             | 1,364             |
| Expelled  | 188                | 182                | 178                | 147                | 130                | 132                | 115                | 133                | 136                | 179                | 175               | 94                |
| County Community "A" & "B"                        | 1,108              | 1,056              | 1,210              | 1,064              | 874                | 958                | 780                | 563                | 542                | 635                | 635               | 753               |
| County Community "A" & "B" Secondary 1st Semester |                    | 238                | 490                | 501                | 537                | 467                | 464                | 426                | 358                | 406                | 406               | 280               |
| Homeless  | 76                 | 98                 | 99                 | -                  |                    | 41                 | 141                | 142                | 179                | 199                | 199               | 129               |
| College & Career Prep. Charter                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                   |                   |
| Total For ACCESS                                  | 9,893              | 9,925              | 9,316              | 8,114              | 7,212              | 6,398              | 5,861              | 5,603              | 4,815              | 6,069              | 6,058             | 4,168             |
| Change from Prior Year                            | 831                | 32                 | (609)              | (1,202)            | (902)              | (814)              | (537)              | (258)              | (788)              | 1,254              | (11)              | (1,890)           |
| Special Schools                                   | 523                | 495                | 474                | 436                | 430                | 418                | 376                | 370                | 386                | 372                | 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              | 6,430             | 4,540             |
| Difference from prior year                        | 813                | 5                  | (631)              | (1,239)            | (908)              | (827)              | (579)              | (264)              | (772)              | 1,241              | (11)              | (1,890)           |

## 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 2019-21 and hold harmless 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 decline of 1,901 ADA 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.

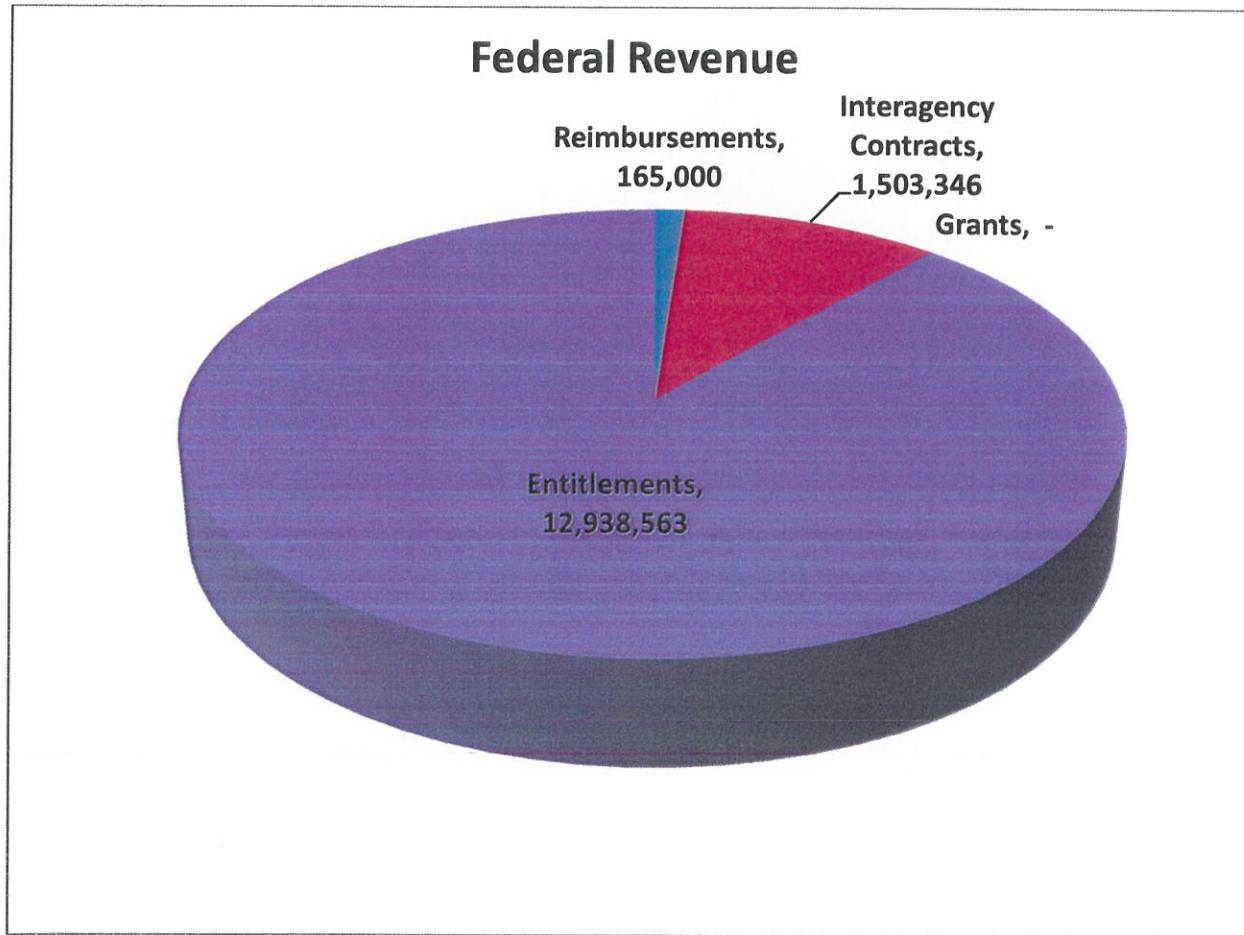
**Entitlements:** Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are ongoing appropriations and may have restricted guidelines for expenditures.

*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.

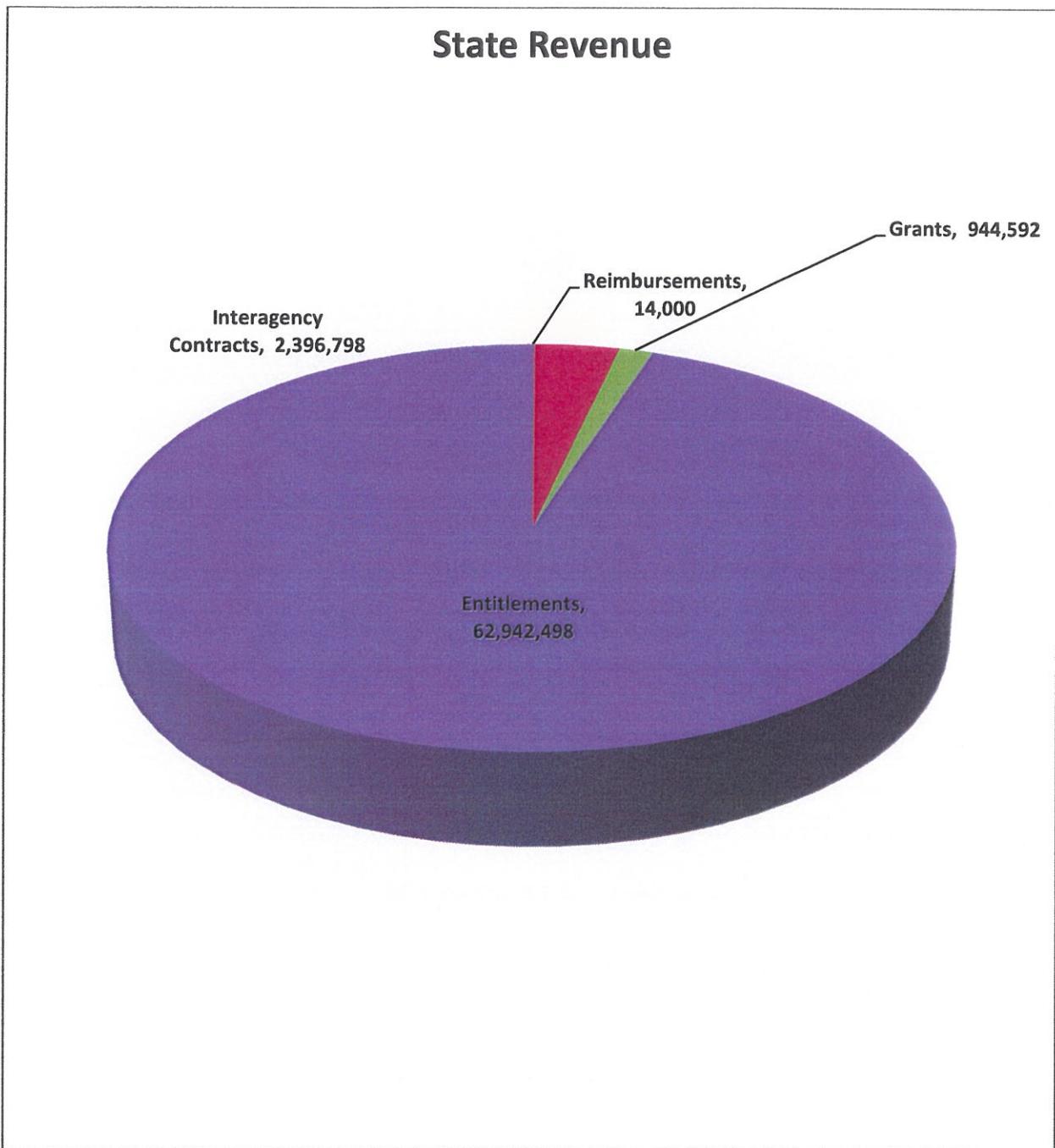
*Fee for Services:* Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various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

**Total Federal Revenue is \$14,606,909**



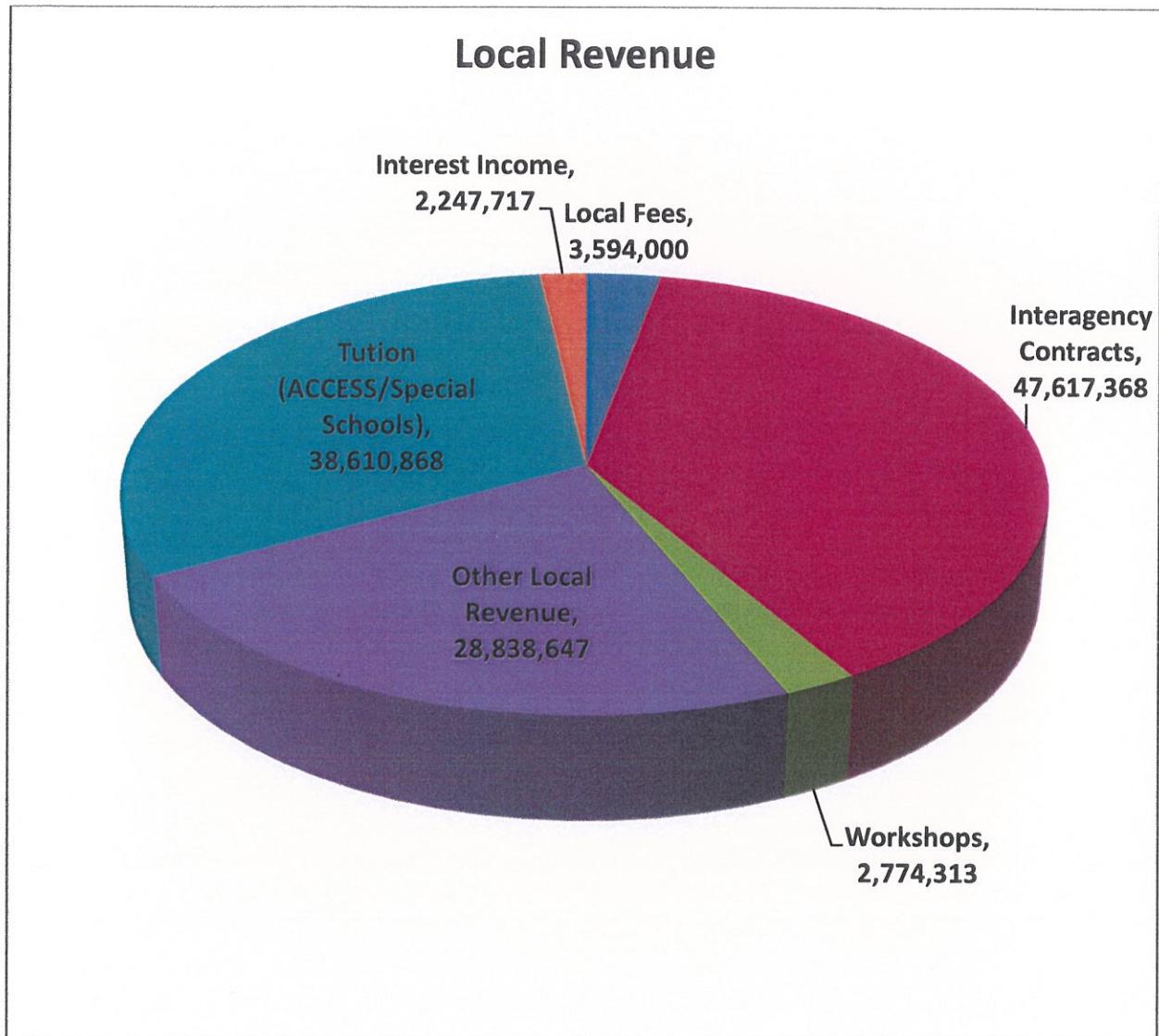
|  | 2017-18<br>Actuals | 2018-19<br>Actuals | 2019-20<br>Actuals | 2020-21<br>Budget | 2021-22<br>Budget |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|
| <b>Entitlements</b>                                |                    |                    |                    |                   |                   |
| Special Education                                  | 1,668,875          | 1,548,760          | 1,602,331          | 1,475,141         | 1,558,009         |
| Title I  | 4,802,429          | 4,729,492          | 4,914,631          | 4,881,045         | 4,162,476         |
| Title II   | 70,622             | 46,329             | 46,469             | 159,586           | 134,710           |
| Title III  | 257,847            | 134,127            | 12,913             | 138,151           | 143,905           |
| Title IV   | -                  | 427,257            | 217,650            | 215,061           | 218,000           |
| Education of Homeless                              | 241,032            | 276,173            | 241,491            | 270,000           | 250,000           |
| CPIN Network                                       | 201,337            | 202,743            |                    |                   |                   |
| CPIN EL Outreach                                   | 173,930            | 160,448            |                    |                   |                   |
| CPIN Migrant Education                             | -                  | 12,077             |                    |                   |                   |
| Calif. Math & Science Partnership                  | 113,245            |                    |                    |                   |                   |
| Power of Discovery                                 | 53,300             | 52,500             | 66,918             | 80,083            | 76,907            |
| Expanded Learning                                  | 158,520            | 94,996             | 129,390            | 138,993           | 138,049           |
| QRIS certification                                 | 405,419            | 305,052            | 771,600            | 618,736           | 505,933           |
| Perkins Innovation                                 | -                  | -                  | 259,219            | 107,702           | 82,015            |
| Dual Language Learning Prof Develop                | -                  | 144,752            | 764,409            | 576,735           | -                 |
| Inclusive Early Learning                           | -                  | 29,906             | 720,239            | -                 | -                 |
| ESSA Sch Improvement                               | -                  | 51,130             | 407,486            | 728,306           | 774,602           |
| QCC Equitable Learning                             |                    |                    | 213,366            |                   |                   |
| CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI] |                    |                    |                    | 8,113,219         | 1,463,212         |
| OC Threat Assessment                               |                    |                    |                    | 96,241            | 171,152           |
| Title IV Student Support Acad Enrichment           |                    |                    | 1,074,695          |                   |                   |
| National Sch Lunch Prog (NSLP)                     |                    |                    |                    |                   |                   |
| COVID 19 .75 Cent Rate Increase                    |                    |                    |                    | 9,720             |                   |
| Comprehensive Schools Security                     |                    |                    |                    | 22,223            | 127,777           |
| Education Innovation & Research                    |                    |                    |                    | 203,363           | 800,819           |
| Elementary & Secondary School                      |                    |                    |                    |                   |                   |
| Relief fund (ESSER II)                             |                    |                    |                    | 1,860,575         | 2,330,997         |
|  | <b>8,146,556</b>   | <b>8,215,742</b>   | <b>11,442,806</b>  | <b>19,694,880</b> | <b>12,938,563</b> |
| <b>Reimbursements</b>                              |                    |                    |                    |                   |                   |
| MAA  | 21,607,896         | 36,620,011         | 22,537,612.06      | 24,737,044        |                   |
| Medi-Cal ACCESS                                    | 46,452             | 36,065             | 39,558.61          | 40,000            |                   |
| Child Nutrition                                    | 248,453            | 329,611            | 206,950.98         | 165,000           | 165,000           |
| Spec Schools Medi-Cal                              | 482,015            | 625,145            | 273,186.00         | 297,358           |                   |
|  | <b>22,384,816</b>  | <b>37,610,832</b>  | <b>23,057,308</b>  | <b>25,239,402</b> | <b>165,000</b>    |
| <b>Grants</b>                                      |                    |                    |                    |                   |                   |
| <b>Contracts</b>                                   |                    |                    |                    |                   |                   |
| Interagency Contracts                              | 1,514,643          | 116,673            | 1,078,642.53       | 1,567,546         | 1,503,346         |
|  | <b>32,046,015</b>  | <b>45,943,247</b>  | <b>35,578,756</b>  | <b>46,501,828</b> | <b>14,606,909</b> |
| change from Prior year                             | 9,306,508          | 13,897,232         | (10,364,491)       | 10,923,072        | (31,894,919)      |
|  | 41%                | 43%                | -23%               | 31%               | -69%              |

*Total State Revenue is \$66,297,888*

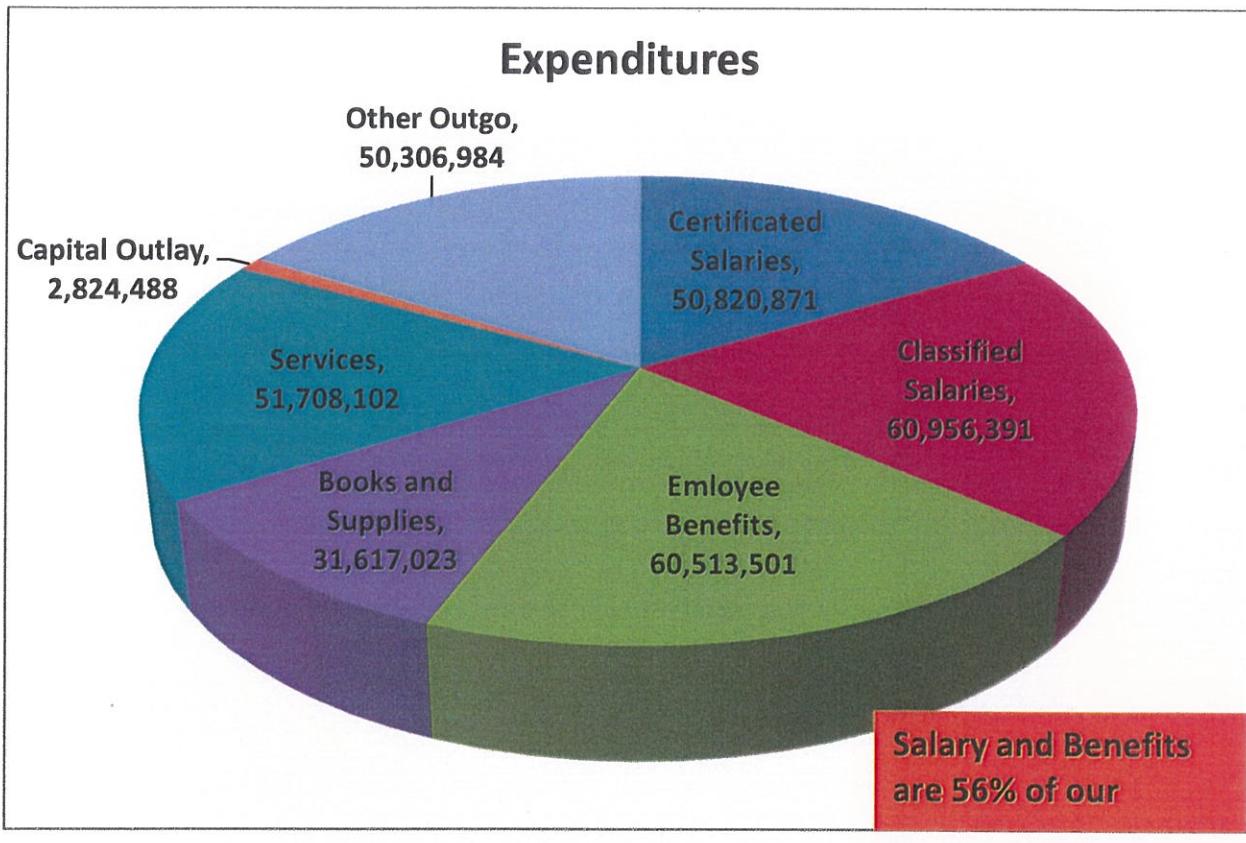


|   | 2017-18<br>Actuals  | 2018-19<br>Actuals | 2019-20<br>Actuals  | 2020-21<br>Budget | 2021-22<br>Budget |
|---|---------------------|--------------------|---------------------|-------------------|-------------------|
| <b>Entitlements</b>   |                     |                    |                     |                   |                   |
| Prior Year Apportionment  | 154,311             | 259,097            | 87,997.16           |                   |                   |
| Mandated Costs  | 1,719,954           | 1,908,644          | 787,972.00          | 841,868           | 856,021           |
| Lottery   | 1,623,560           | 1,136,466          | 954,121.11          | 1,340,502         | 1,256,306         |
| Countywide Foster Youth   | 894,112             | 896,628            | 867,811.70          | 1,276,984         | 1,014,704         |
| Commission on Teacher Credentialin                              | 19,278              | 19,154             | 19,153.67           | 19,154            | 19,154            |
| Tobacco Use Prevention  | 916,198             | 963,982            | 1,487,425.15        | 4,407,684         | 4,423,573         |
| Fairview Development Ctr  | (7,903)             | 7,903              | 7,903.00            | -                 |                   |
| NOC Early Start   | 39,862              | 150,252            |                     | 188,188           | 188,188           |
| CALWorks  | 26,574              | 61,149             | 37,091.00           |                   |                   |
| ACCESS Mental Health  | 291,393             | 295,717            | 369,062.98          | 364,419           | 364,419           |
| Special Schools Mental Health                                   | 19,497              | 24,398             | 24,685.90           | 24,376            | 24,376            |
| Prop 39 Clean Energy  | 327,167             | -                  |                     |                   |                   |
| Ca. Complete Count Sensus                                       | -                   | -                  | 300,770.46          | -                 |                   |
| Unemployment Insurace   | 183,668             | 188,060            | 187,425.30          | 174,422           | 171,789           |
| Power of Discovery  | 53,746              | 54,603             | 26,619.41           | 32,245            | 32,228            |
| CPIN Kindergarten   | -                   | -                  |                     |                   |                   |
| STRS on Behalf  | 4,327,533           | 4,560,175          | 6,052,748.00        | 5,778,280         | 6,119,362         |
| Expanded Learning   | 105,680             | 169,204            | 121,788.81          | 135,966           | 130,413           |
| Early Childhood   | -                   | -                  |                     |                   |                   |
| MTSS  | 1,000,000           | 13,500,000         |                     |                   | 45,000,000        |
| College Readiness   | -                   | -                  |                     |                   |                   |
| CCI Cal. Career Innovations                                     | 75,187              | 28,833             |                     |                   |                   |
| College Readiness CCPA  | -                   | -                  |                     |                   |                   |
| CPAS California Partnership Academ                              | 183,000             | 145,172            | 225,780.58          |                   |                   |
| Classified School Employees                                     | 1,016,042           | 1,240,000          | 1,239,837.02        | 1,240,000         | 1,240,000         |
| Health Framework  | -                   | 690,376            | 2,647,814.03        | 1,654,143         |                   |
| Classified School Employees Prof Dev                            | -                   | 128,046            |                     | -                 |                   |
| Low Performance Students  | -                   | 89,909             | 91,911.00           | -                 |                   |
| IEEEP Inclusive Early Learning                                  |                     |                    |                     | 657,033           | 253,072           |
| CARES Act   |                     |                    |                     | 924,123           |                   |
| School communication Interoperability                           |                     |                    |                     | 54,750            | 148,272           |
| SB 117 COVID-19 Funding   |                     |                    | 118,367.00          |                   |                   |
| Social Emotional Learning Community of Practice                 |                     |                    |                     | 233,302           | 91,698            |
| COVID-19 Response Relief, In person instruction (IPA)           |                     |                    |                     | 348,036           | 1,441,996         |
| COVID-19 Response Relief, Expanded Learning Opportunities (ELO) |                     |                    |                     | 4,065,464         | 165,877           |
| Direct Support Professional                                     |                     |                    |                     | 356,064           | -                 |
| Special Ed Pass Through   |                     |                    |                     | 13,979            | -                 |
| Various   | 33,406              | 9,286              | 6,201.32            |                   | 1,050             |
| <b>Total Entitlements</b>                                       | <b>13,002,265</b>   | <b>26,527,054</b>  | <b>15,662,487</b>   | <b>24,130,982</b> | <b>62,942,498</b> |
| <b>Reimbursements</b>   | <b>21,312</b>       | <b>27,844</b>      | <b>17,926.93</b>    | <b>14,000</b>     | <b>14,000</b>     |
| <b>Grants</b>   |                     |                    |                     |                   |                   |
| Career Pathways   | 2,326,488           | -                  |                     |                   |                   |
| CTE Incentive   | 2,231,527           | 2,481,202          | 1,402,816.53        | 440,617           | 944,592           |
| <b>Total Grants</b>   | <b>4,558,015</b>    | <b>2,481,202</b>   | <b>1,402,817</b>    | <b>440,617</b>    | <b>944,592</b>    |
| Foster Youth Technical Assistance                               | 282,566             | 407,245            | -                   | -                 | -                 |
| K-12 Strong Workforce   |                     |                    |                     | 6,156,225         | 2,268,298         |
| K-12 Pathway Coordinator  |                     |                    |                     | 117,500           | 128,500           |
| Reset Toolbox   |                     |                    |                     | 81,043            | -                 |
| Suicide Prevention  |                     |                    |                     | 70,386            | -                 |
|   | <b>282,566</b>      | <b>407,245</b>     | <b>-</b>            | <b>6,425,154</b>  | <b>2,396,798</b>  |
| <b>Total State change</b>                                       | <b>17,864,158</b>   | <b>29,443,345</b>  | <b>17,083,230</b>   | <b>31,010,753</b> | <b>66,297,888</b> |
|   | <b>(21,214,874)</b> | <b>11,579,187</b>  | <b>(12,360,115)</b> | <b>13,927,523</b> | <b>35,287,135</b> |
|   | <b>-54%</b>         | <b>65%</b>         | <b>-42%</b>         | <b>82%</b>        | <b>114%</b>       |

*Total Local Revenue is \$123,682,913*



|                                       | 2016-17<br>Actuals | 2017-18<br>Actuals | 2018-19<br>Actuals | 2019-20<br>Actuals | 2020-21<br>Budget | 2021-22<br>Budget  |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| <b>Local Revenue</b>                  |                    |                    |                    |                    |                   |                    |
| Redevelopment                         | 2,185,773          | 2,598,100          | 2,999,856          | 3,355,799.52       | 3,300,000         | 3,300,000          |
| Sale of Publications                  | 499,106            | 316,888            | 304,131            | 206,777.77         | 110,958           | 116,500            |
| Food Sales                            | 323,611            | 298,327            | 352,932            | 202,486.33         | 176,500           | 176,500            |
| Leases and Rentals                    | 3,245              | 5,066              | 4,776              |                    |                   | 1,000              |
| <b>Total Local</b>                    | <b>3,011,735</b>   | <b>3,218,381</b>   | <b>3,661,695</b>   | <b>3,765,064</b>   | <b>3,587,458</b>  | <b>3,594,000</b>   |
| Interest                              | 1,379,107          | 2,323,435          | 3,895,426          | 4,413,963.32       | 2,247,717         | 2,247,717          |
| <b>Interagency Fees and Contracts</b> |                    |                    |                    |                    |                   |                    |
| Courier JPA                           | 151,700            | 160,000            | 230,000            | 190,000.00         | 210,000           | 210,000            |
| ACCESS Fees                           | 299,095            | 326,259            | 298,197            | 391,560.04         |                   |                    |
| Special Ed Infant                     | 391,850            | 387,600            | 515,780            | 691,630.33         | 508,152           | 508,152            |
| Dept of Justice Tabacco               | -                  | -                  | -                  | 35,927.40          | 137,740           | 144,011            |
| Education Support Dependent           | 286,577            | 292,556            | -                  |                    |                   |                    |
| Project Glad                          | 305,989            | 303,579            | 333,880            | 79,248.93          | 50,000            | 50,000             |
| Preschool Glad                        | -                  | -                  | 87,952             | 39,329.46          | 40,000            | 40,000             |
| Special Ed JPA                        | 46,859             | 46,181             | 45,442             | 44,731.86          |                   |                    |
| Imagining Services                    | 90,912             | 92,226             | 97,731             | 113,517.00         | 90,000            | 90,752             |
| NOC SELPA Itinerant Services          | 1,662,822          | 1,847,990          | 2,050,633          | 1,931,119.02       | 2,000,887         | 2,035,315          |
| Special Schools Billing               | 24,361,965         | 24,583,806         | 25,825,162         | 27,038,796.49      | 28,049,964        | 30,664,352         |
| Stuart Foundation                     | 125,415            | 42,566             | 933                | 128,941.90         |                   |                    |
| SMARRTS                               | 518,687            | 515,931            | 540,765            | 350,171.85         |                   |                    |
| Safety of Students                    | 1,011,184          | 1,144,266          | 831,078            |                    |                   |                    |
| Audiologist SELPA                     | 279,815            | 337,632            | 273,327            | 289,466.85         | 255,462           | 255,462            |
| VPE Health Care Agency                | 303,131            | 271,466            | 391,560            | 306,833.60         | 364,358           | 420,671            |
| Violence Prevention                   | 221,496            | 228,439            | 191,111            | 146,395.44         | 169,387           | 146,911            |
| Violence Prevention Admin             | 208,879            | 251,866            | 228,340            | 201,321.45         | 228,912           | 222,155            |
| Violence Prevention Conflict          | 93,295             | 101,733            | -                  |                    |                   |                    |
| VPE Restorative Practice              | -                  | -                  | 238,266            | 112,070.15         | 149,807           | 137,875            |
| VPE Threat Assessment                 | -                  | -                  | 253,288            | 222,649.05         | 283,619           | 284,135            |
| Violence Prevention Evaluation        | 131,849            | 135,146            | 152,374            | 151,098.12         | 157,189           | 140,905            |
| Transportation                        | 2,903,006          | 2,954,769          | 3,185,060          | 3,795,817.99       | 3,232,654         | 3,234,051          |
| School Based Supplemntal              | 503,520            | 477,451            | 242,553            |                    |                   |                    |
| CTE Incentive                         | 134,968            | 140,979            | 146,137            |                    |                   |                    |
| Environmental Field                   | 782,620            | 566,280            | 831,505            | 707,884.72         | 250,000           | 250,000            |
| School Based Stress Mgrt              | -                  | 155,000            | 155,001            | 155,000.00         |                   |                    |
| Health Schools Initiative             | -                  | 177,583            | -                  |                    |                   |                    |
| Nutrition Edducation                  | -                  | 136,995            | 93,815             | 54,977.06          | 10,471            |                    |
| IMPACT                                | 952,344            | -                  | 1,895,395          | 3,194,384.42       | 1,329,678         | 1,390,238          |
| Bi-Tech Fees                          | 2,353,239          | 2,940,321          | 3,117,013          | 3,049,022.00       | 3,147,934         | 3,147,934          |
| Education Services Income             | -                  | -                  | 1,404,732          | 1,078,381.90       | 887,000           | 1,020,000          |
| IT Services                           | 89,130             | 148,340            | 145,715            | 193,577.62         | 298,900           | 298,900            |
| MAA                                   | -                  | -                  | 52,499             | 65,427.92          | 89,330            | 94,305             |
| k-12 Strong Workforce                 | -                  | -                  | 136,675            | 9,073,170.40       |                   |                    |
| K-12 Pathways                         | -                  | -                  | -                  | 70,000.00          |                   |                    |
| Mental Health Services                |                    |                    |                    |                    | 1,500,000         | 1,750,000          |
| Fairview Development                  |                    |                    |                    |                    | 82,040            | 120,000            |
| CAL Works HVP Home Visits             |                    |                    |                    |                    | 212,409           | 135,618            |
| Education Workforce Investment        |                    |                    |                    |                    | 139,300           | 139,300            |
| HCA After Hours Nurse                 |                    |                    |                    |                    | 800,000           |                    |
| K-12 School Based Mental Health       |                    |                    |                    |                    | 502,931           | 502,931            |
| various                               | 158,074            | 190,050            | 239,919            | 167,052.01         | 158,043           | 183,395            |
| <b>Total Interagency</b>              | <b>42,759,263</b>  | <b>38,957,010</b>  | <b>44,231,838</b>  | <b>54,069,505</b>  | <b>45,336,167</b> | <b>47,617,368</b>  |
| Registrations for Workshops           | 3,889,646          | 3,631,384          | 4,469,921          | 3,598,822.85       | 2,267,171         | 2,774,313          |
| MAA                                   |                    |                    |                    |                    |                   | 25,218,356         |
| Medi-Cal ACCESS                       |                    |                    |                    |                    |                   | 40,000             |
| Spec Schools Medi-Cal                 |                    |                    |                    |                    |                   | 301,862            |
| Other Local Revenue                   | 5,375,830          | 6,699,006          | 5,076,162          | 4,909,035.29       | 3,361,254         | 3,278,429          |
|                                       | 9,265,476          | 10,330,390         | 9,546,083          | 8,507,858          | 5,628,425         | 31,612,960         |
| <b>Total all 8600 Object Codes</b>    | <b>52,024,739</b>  | <b>54,829,216</b>  | <b>61,335,042</b>  | <b>70,756,390</b>  | <b>56,799,767</b> | <b>85,072,045</b>  |
| <b>Tuition</b>                        |                    |                    |                    |                    |                   |                    |
| Special Schools                       | 3,372,533          | 3,501,323          | 3,914,894          | 3,954,876.76       | 3,954,877         | 3,954,877          |
| ACCESS                                | 29,747,768         | 29,624,219         | 28,853,744         | 35,415,141.29      | 29,931,890        | 33,892,311         |
| Charter School Admin Fee              | 232,343            | 289,248            | 399,597            | 467,811.00         | 682,284           | 743,293            |
| Other                                 | 15,496             | 20,387             | 16,351             | 15,975.72          | 20,387            | 20,387             |
| <b>Total all 8700 Object Codes</b>    | <b>33,368,140</b>  | <b>33,435,177</b>  | <b>33,184,586</b>  | <b>39,853,805</b>  | <b>34,589,438</b> | <b>38,610,868</b>  |
| <b>Total All Local Revenue</b>        | <b>85,392,879</b>  | <b>88,264,393</b>  | <b>94,519,628</b>  | <b>110,610,195</b> | <b>91,389,205</b> | <b>123,682,913</b> |
| Variance<br>change                    |                    | 2,871,514          | 6,255,235          | 16,090,567         | 3,124,812         | 32,293,708         |
|                                       |                    | 3%                 | 7%                 | 17%                | 4%                | 35%                |



Salary and benefits are 56% of the general budget. OCDE has 1,404 employees 1,148 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            | 2023-24            |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Certificated Salaries            | 52,747,679         | 53,130,344         | 53,809,850         | 47,932,564         | 47,692,362         | 49,049,566         | 50,820,871         | 53,280,923         | 56,199,650         |
| Classified Salaries              | 52,645,791         | 54,180,353         | 54,863,957         | 54,287,591         | 55,212,943         | 57,931,522         | 60,956,391         | 62,688,586         | 65,174,953         |
| Employee Benefits                | 40,086,491         | 42,469,481         | 44,873,727         | 50,011,849         | 51,958,707         | 53,802,249         | 60,513,501         | 63,004,838         | 65,352,973         |
| <b>Total Salary and Benefits</b> | <b>145,479,961</b> | <b>149,780,178</b> | <b>153,547,534</b> | <b>152,232,004</b> | <b>154,864,012</b> | <b>160,783,337</b> | <b>172,290,763</b> | <b>178,974,347</b> | <b>186,727,576</b> |
| <b>Total Regular Employees</b>   | <b>1159</b>        | <b>1196</b>        | <b>1220</b>        | <b>1157</b>        | <b>1105</b>        | <b>1145</b>        | <b>1148</b>        |                    |                    |

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 56% of our budget.

|                   | 2018-19            | 2019-20<br>Actuals | 2020-21<br>Estimated<br>Actuals Budget | 2021-22<br>Preliminary<br>Budget | 2022-23<br>Projected | 2023-24<br>Projected |
|-------------------|--------------------|--------------------|--|----------------------------------|----------------------|----------------------|
| Certificated      | 47,932,564         | 47,692,362         | 49,049,566                             | 50,820,871                       | 53,280,923           | 56,199,650           |
| Classified        | 54,287,591         | 55,212,943         | 57,931,522                             | 60,956,391                       | 62,688,586           | 65,174,953           |
| Employee Benefits | 50,011,849         | 51,958,707         | 53,802,249                             | 60,513,501                       | 63,004,838           | 65,352,973           |
|                   | <b>152,232,004</b> | <b>154,864,012</b> | <b>160,783,337</b>                     | <b>172,290,763</b>               | <b>178,974,347</b>   | <b>186,727,576</b>   |

Salaries in 2021-22 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit and salary increases are not included, as we have not completed negotiations with our collective bargaining units. The State Teachers Retirement System (STRS) employers' rates increased from 16.15% to 16.92% for 2021-22, but are forecasted to increase to 19.10% for 2022-23 and 2023-24. The Public Employees Retirement System (PERS) increased employer rates from 20.7% to 22.91%, but are forecasted to increase to 26.1% in 2022-23 and 27.10% in 2023-24.

## 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.

| <b>Certificated Positions</b>             |            |
|---|------------|
| Teacher's Salaries                        | 29,412,868 |
| Pupil Support                             | 3,571,681  |
| Supervisors' and Administrators' Salaries | 15,300,543 |
| Other Certificated Salaries               | 2,535,779  |
| Total Certificated Salaries               | 50,820,871 |
|   |            |
| <b>Classified Salaries</b>                |            |
| Instructional Salaries                    | 13,685,949 |
| Support Salaries                          | 3,035,397  |
| Supervisors' and Administrators' Salaries | 28,035,444 |
| Clerical, Technical, Office Salaries      | 15,831,654 |
| Other Classified Salaries                 | 367,947    |
| Total Classified Salaries                 | 60,956,391 |

## 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)   | 13,838,164 |
| Public Employers' Retirement (PERS) | 13,992,861 |
| Medicare /PARS                      | 1,695,816  |
| Health and Welfare                  | 25,119,172 |
| Unemployment                        | 801,618    |
| Workers' Compensation               | 2,870,922  |
| Other Employee Benefits             | 2,194,948  |
| Total Employee Benefits             | 60,513,501 |

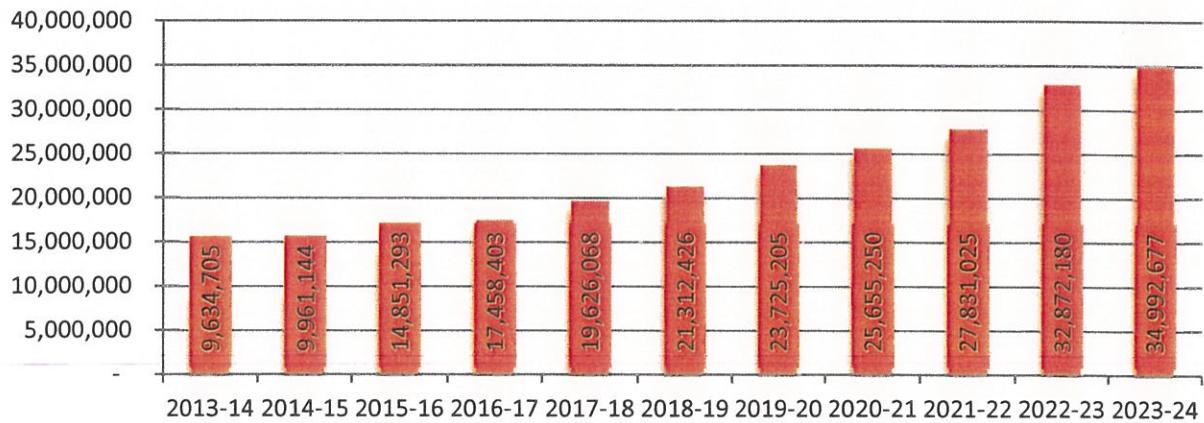
## **Salaries and Benefits Projection Summary**

**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:** At this time, we have not agreed to pay for the increase of our medical plans for the 2021-22 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. Preliminary contract negotiations show an increase to our PPO plan but a decrease in our HMO and TRIO plan.

**Retirement Benefits:** STRS employer rates increased from 16.15% to 16.92% for 2021-22 and PERS employer rates increased from 20.7% to 22.91%. These rates are anticipated to continue increasing in future years.

### **Impact of Rate Increases for Retirement Contributions**



## **Books and Supplies**

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

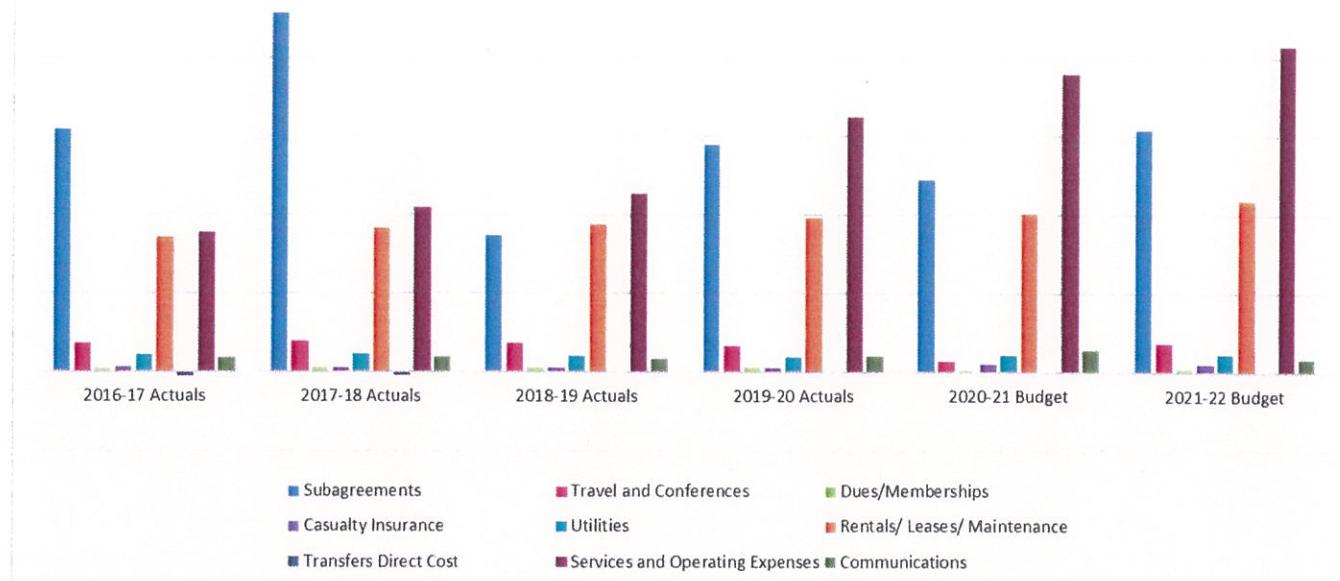
|                         | 2018-19   | 2019-20   | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|-------------------------|-----------|-----------|------------|------------|------------|------------|
| Textbooks/Inst. Materia | 294,908   | 153,792   | 379,742    | 684,955    | 697,537    | 710,370    |
| General Supplies        | 5,160,091 | 7,522,734 | 8,012,809  | 21,535,627 | 24,092,666 | 24,190,074 |
| Equipment               | 573,076   | 1,458,358 | 1,773,923  | 9,396,441  | 9,472,492  | 9,550,064  |
| Total                   | 6,028,075 | 9,134,884 | 10,166,474 | 31,617,023 | 34,262,695 | 34,450,508 |

Incorporated in the Materials and Supplies category is a holding account of \$12,455,372 that has not been allocated yet.

## **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, and plan to enhance career technical programs to engage our students. We will continue to evaluate the technology needs of our students and staff.

## Services and Operating Expenses



### **Sub-Agreements \$15,435,840**

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$9,180,515, transportation services \$4,670,974, TUPE is \$1,477,578 and \$106,773 for various programs.

### **Travel and Conference \$1,863,083**

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 \$437,603 for 2021-22. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$754,509 for 2021-22. Many of these programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

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 \$670,971 for 2021-22.

**Dues and Memberships: \$218,267**

- 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: \$1,175,549**

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

**Rentals and Leases: \$10,912,127**

- The cost of leasing our school sites is \$7,830,941. This category also includes equipment maintenance agreements for all of our sites.

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

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

**Professional Services: \$20,745,105**

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

## Orange County Department of Education Legal Fees

| Programs                 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17   | 2017-18 | 2018-19   | 2019-20   | 2020-21<br>Estimated | 2021-22<br>Preliminary |
|--------------------------|---------|---------|---------|---------|---------|-----------|---------|-----------|-----------|----------------------|------------------------|
|                          | Actual  | Actual  | Actuals | Actuals | Actuals | Actuals   | Actuals | Actuals   | Actuals   | Actuals Budget       | Budget                 |
| Student Programs         | 125,120 | 46,133  | 35,007  | 27,501  | 80,238  | 20,265    | 12,912  | 4,519     | 26,837    | 80,400               | 275,000                |
| General Administratio    | 20,807  | 27,344  | 23,136  | 43,098  | 23,191  | 31,434    | 3,970   | 43,032    | 4,931     | 45,000               | 145,000                |
| Project Glad             |         |         | 318,115 | 216,247 | 31,531  | 7,537     |         |           |           |                      |                        |
| County Board             |         |         |         | 15,574  | 27,629  |           |         | 374,611   | 706,485   | 1,450,000            | 2,000,000              |
| County Superintendent    |         |         |         |         | 8,423   |           |         | 287,149   | 843,753   | 1,301,776            | 1,301,776              |
| 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              | 350,000                |
| Total                    | 145,927 | 73,477  | 376,258 | 302,420 | 539,431 | 1,078,193 | 496,239 | 1,025,043 | 1,586,599 | 3,287,176            | 4,071,776              |

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: \$868,419

- This category includes: Internet services at sites, postage, cell phones, 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 engaging students and making up for any learning loss.

**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 and Harbor Learning Center North will open in 2021-22.

We are in the process of updating 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 \$2.8 million for new equipment in the 2021-22 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 health and safety codes. We will be bidding asphalt and roofing maintenance contracts for sites for Summer of 2021-22. Some of these items will be reimbursed by deferred maintenance funds.

## **Other Outgo**

These are expenditures to other school districts or agencies. This also includes transfers to the Orange County Court for excess property taxes.

### **Interfund Transfers:**

We are budgeting to transfer \$545,619 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. The 2021-22 does reflect an Excess

## **Summary**

Our updated projection for 2021-22 reflects a surplus or excess (current year revenues vs. current year expenditures) of \$5,682,113. This budget does include one-time federal COVID-19 Relief Funding that is required to be expended by specific dates in 2022-2024. This budget does not include ESSR III funds that are waiting for state guidelines. 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 LCAP. We are cautious on planning for on-going expenditures based on one-time funding. We will closely look at our enrollment trends as we move into the new school year which may impact staffing. Most of Orange County schools are showing significant declines which will have an impact on our ability to gain new students. The Governor's Budget includes many categorical programs that have not been included in the budget as we wait for the legislative cycle to be completed.

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 \$269,198,149**

**\$64,455,250 is committed for specific program needs.**

- \$27,997,980 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$9,907,967 is reserved for Lottery funds that have been reserved for contingencies.
- \$7,532,847 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$5,965,316 is reserved for District Differentiated Support.
- \$5,243,260 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$2,796,434 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,469,558 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$1,022,248 is reserved for Risk Management and Security.
- \$944,801 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.
- \$412,515 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$350,000 is reserved for County Board discretionary.

**\$78,883,818 is designated for carryover for specific programs**

- \$33,860,393 is restricted for Multi-Tiered Support Systems
- \$30,883,377 is restricted for Routine Maintenance and is required by state statute.
- \$6,358,939 is restricted to be spent on facility or health and safety related items.
- \$2,250,688 is restricted for various income accounts for future work.
- \$1,886,340 is restricted for COVID-19 response relief funding.

- \$1,420,358 is restricted for the Special Schools billback program.
- \$1,233,533 is restricted for various Special Education program ending balances.
- \$669,350 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

**\$125,789,081 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.

## Planning Factors for 2021-2022 and MYPs

Planning factors are based on the 2021-2022 Governor's May Revise Budget proposal. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on the latest information available.

| Planning Factor   | 2020-21   | 2021-22                            | 2022-23                            | 2023-24                            |
|---|---|------------------------------------|------------------------------------|------------------------------------|
| <b>Average Daily Attendance (ADA)</b>   |   |                                    |                                    |                                    |
| ADA funded at Annual Certification  | 459,068.86  | 457,178.33                         | 457,252.33                         | 457,085.33                         |
| Alt Ed JUV  | 475.03  | 186.00                             | 177.00                             | 168.00                             |
| Alt Ed Community  | 2,121.19  | 817.00                             | 813.00                             | 776.00                             |
| CountyWide ADA  | 456,472.64  | 456,175.33                         | 456,262.33                         | 456,141.33                         |
| District Referred ADA funded at Annual (P-2)  | 3,834.77  | 3,537.46                           | 3,624.46                           | 3,503.46                           |
| Alt Ed District Referred  | 3,263.28  | 3,036.00                           | 3,106.00                           | 2,967.00                           |
| Alt Ed CCPA   | 199.03  | 129.00                             | 146.00                             | 164.00                             |
| Special Schools   | 372.46  | 372.46                             | 372.46                             | 372.46                             |
| <b>Dept of Finance (DOF) Estimated Statutory COLA</b>   | 2.31%   | 1.70%                              | 2.48%                              | 3.11%                              |
| COLA Suspension   | -2.31%  | 0%                                 | 0%                                 | 0%                                 |
| <b>Dept of Finance (DOF) Estimated COLA</b>   | 0.00%   | 1.70%                              | 2.48%                              | 3.11%                              |
| <b>Estimated Funded LCFF COLA</b>   | 0%  | 5.07%                              | 2.48%                              | 3.11%                              |
| Statutory COLA on Special Education AB602 Funding   | 0%  | 4.05%                              | 2.48%                              | 3.11%                              |
| <b>Lottery – Unrestricted per ADA</b>   | \$150   | \$150                              | \$150                              | \$150                              |
| <b>Lottery – Prop. 20 per ADA</b>   | \$49  | \$49                               | \$49                               | \$49                               |
| <b>Mandated Block Grant for Districts</b>   |   |                                    |                                    |                                    |
| K-8 per ADA   | \$32.18   | \$32.79                            | \$33.60                            | \$34.64                            |
| 9-12 per ADA  | \$61.94   | \$63.17                            | \$64.74                            | \$66.75                            |
| <b>Other Restricted Funding</b>   | Vary per Funding Term & Conditions  | Vary per Funding Term & Conditions | Vary per Funding Term & Conditions | Vary per Funding Term & Conditions |
| <b>Routine Restricted Maintenance Account</b><br><i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESER and LLMF Funds from calculation)</i> | 3%  | 3%                                 | 3%                                 | 3%                                 |
| <b>One-Time Entitlements:</b>   |   |                                    |                                    |                                    |
| In Person Instruction AB86  | -   | 5,470,190                          | 5,470,190                          | 911,698                            |
| CARES Coronavirus (CR), Learning Loss Mitigation (LLM)  | 7,765,357   | -                                  | -                                  | -                                  |
| Governor's Emergency Ed Relief (GEER)/(LLMF)  | 21,868  | 336,941                            | -                                  | -                                  |
| Elementary & Secondary Sch Emergency Relief (ESER)  | 1,338,018   | 1,038,370                          | -                                  | -                                  |
| Elementary & Secondary Sch Emergency Relief (ESER) II   | -   | 4,191,572                          | 4,191,572                          | 1,047,893                          |
| Elementary & Secondary Sch Emergency Relief (ESER) III  | -   | -                                  | 9,686,478                          | 9,686,478                          |
| <b>Salaries</b>   |   |                                    |                                    |                                    |
| Certificated - OCSEA  | 1.25% on-schedule salary increase & 1-Time 1.5%                                 | will open in 2021-22               | n/a                                | n/a                                |
| Classified - CSEA   | 1.25% on-schedule salary increase & 1-Time 1.5%                                 | will open in 2021-22               | n/a                                | n/a                                |
| Supervisory/Confidential  | 1.25% on-schedule salary increase & 1-Time 1.5%                                 | will open in 2021-22               | n/a                                | n/a                                |
| Management  | 1.25% on-schedule salary increase & 1-Time 1.5%                                 | will open in 2021-22               | n/a                                | n/a                                |
| <b>Step &amp; Column-Certificated</b>   | 1.22%   | 2.4%                               | 2.4%                               | 2.4%                               |
| <b>Step &amp; Column-Classified</b>   | 0.58%   | 1.0%                               | 1.0%                               | 1.0%                               |
| <b>Employee Medical Benefits [all employees]</b>  | Medical benefit increases paid by the department and the cap raised accordingly | will open in 2021-22               | n/a                                | n/a                                |
| <b>STRS Employer Rates (Approximate)</b>  | 16.15%  | 16.92%                             | 19.10%                             | 19.10%                             |
| <b>PERS Employer Rates (Approximate)</b>  | 20.70%  | 22.91%                             | 26.10%                             | 27.10%                             |
| <b>Medicare Rates</b>   | 1.45%   | 1.45%                              | 1.45%                              | 1.45%                              |
| <b>Unemployment Insurance Rates</b>   | 0.50%   | 1.23%                              | 0.20%                              | 0.20%                              |
| <b>Workers Comp Rates</b>   | 2.04%   | 2.15%                              | 2.15%                              | 2.15%                              |
| <b>Books &amp; Supplies</b>   | varies by program & site  | varies by program & site           | varies by program & site           | varies by program & site           |
| <b>Other Operating Expenditures</b>   | varies by program & site  | varies by program & site           | varies by program & site           | varies by program & site           |
| <b>Capital Outlay</b>   | varies by program & site  | varies by program & site           | varies by program & site           | varies by program & site           |

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2021-22 Preliminary Budget**  
**June 2, 2021**

**REVENUES**

|                                |   |
|--------------------------------|---|
| (1) LCFF/Revenue Limit Sources | <p>Decreased by a net of (\$889,088) due to the following:</p> <ul style="list-style-type: none"> <li>• \$25,524,825 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 the state obligation. The outflow of funds is recorded under object code 7200.</li> <li>• \$2,046,567 increase due to the Local Control Funding Formula for statutory cost of living adjustment of 5.07% per May Revise. We will not realize an increase in funding due to the transfer of excess taxes to the county courts</li> <li>• \$377,152 increase for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru)</li> <li>• (\$28,837,632) decrease due to a projected decline of Average Daily Attendance (ADA) for Alternative Education and due to the end of the one-time change in the state formula in the prior year.</li> <li>• <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></li> </ul> |
| (2) Federal Revenue            | <p>Decreased by a net of (\$31,894,919) due to the following:</p> <ul style="list-style-type: none"> <li>• \$597,456 increase in Education Innovation &amp; Research (EIR) which is deferred revenue from the prior year</li> <li>• (\$24,737,044) decrease for Medical Administrative Activities (MAA) claims that are now recorded in local revenue in the 2021-22 budget due to state accounting guidelines</li> <li>• (\$6,179,585) decrease for various COVID-19 relief response funding that is recorded the 2020-21 year and fund balance is used in the future years for planned expenditures</li> <li>• (\$734,752) decrease in funding for Title I due to declining enrollment</li> <li>• (\$576,735) decrease in Dual Language Learning Professional Development program ending June 30, 2021</li> <li>• (\$264,259) decrease for changes in various categorical programs</li> </ul>   |
| (3) Other State Revenue        | <p>Increased by a net of \$35,287,135 due to the following:</p> <ul style="list-style-type: none"> <li>• \$45,000,000 increase for Multi-Tiered System of Support (MTSS) (this is mostly pass through to districts) and will be spent over multiple years</li> <li>• \$503,975 increase for Career Technical Education Incentive Grant (CTEIG) due to new funding ending December 31, 2023</li> <li>• \$341,082 increase in GASB 68 STRS on behalf of the state [required to recognize the revenue and the expense]</li> <li>• (\$3,876,927) decrease in K-12 Strong Workforce we received funding in 2020-21 that will be expended in future years.</li> <li>• (\$3,729,750) decrease for various COVID-19 relief response funding that is recorded in the 2020-21 year and will be spent in future years.</li> <li>• (\$2,010,207) decrease in programs with contracts ending June 30, 2021</li> <li>• (\$403,961) decrease for funding that was received in 2020-21 for the Inclusive Early Education &amp; Expansion program (IEEEP) at Knott Elementary</li> <li>• (\$274,797) decrease in various state programs</li> <li>• (\$262,280) decrease in contract for Alternative Education Countywide Foster Youth services contract funds received in 2020-21 to be expended in future years.</li> </ul>                   |

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2021-22 Preliminary Budget**  
**June 2, 2021**

|                         |  |
|-------------------------|--|
| (4) Other Local Revenue | Increased by a net of \$32,293,708 due to the following: <ul style="list-style-type: none"><li>• \$24,972,987 increase in local revenue for Medical Administrative Activities (MAA) claims that was previously recorded as federal revenue (this is mostly pass through to districts)</li><li>• \$4,021,430 increase in local revenue for Tuition for district referred attendance</li><li>• \$2,614,388 increase in fees for Special Schools due to increase in the amount billed districts</li><li>• \$437,756 increase in various other local revenue</li><li>• \$247,147 increase in local revenue for contract and workshops for various programs</li></ul> |
|-------------------------|--|

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2021-22 Preliminary Budget**  
**June 2, 2021**

| <b>EXPENDITURES</b>       |  |
|---------------------------|--|
| (5) Certificated Salaries | <p>Increased by a net of \$1,771,305 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,474,465 increase positions budgeted for the whole year that were only filled for a portion of 2020-21</li> <li>• \$494,503 increase for cost of step and column changes</li> <li>• \$274,144 increase for vacant and new certificated positions that are projected to be filled this year</li> <li>• \$251,110 increase for extra duty and substitutes for various programs</li> <li>• (\$722,917) decrease for one-time negotiated 1.5% salary increase in 2020-21</li> <li>• No salary increases have been budgeted for Certificated and Certificated Management staff for 2021-2022.</li> </ul>   |
| (6) Classified Salaries   | <p>Increased by a net of \$3,024,869 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,864,924 increase for positions budgeted for the whole year that were only filled for a portion of 2020-21</li> <li>• \$1,712,245 increase for vacant and new certificated positions that are projected to be filled this year</li> <li>• \$403,385 increase for cost of step increases</li> <li>• (\$820,723) decrease for one-time negotiated 1.5% salary increase in 2020-21</li> <li>• (\$134,962) decrease for extra duty and substitutes for various programs</li> <li>• No salary increases have been budgeted for Classified, Supervisory, and Classified Management staff for 2021-2022.</li> </ul>  |
| (7) Employee Benefits     | <p>Increased by a net of \$6,711,252 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,990,136 increase benefits for vacant and new positions that are projected to be filled this year</li> <li>• \$1,651,692 increase in benefits for CalSTRS and PERS due to employer rate increase</li> <li>• \$1,523,362 increase for benefits for positions that were only filled for a portion of 2020-21</li> <li>• \$1,219,979 increase for Unemployment Insurance rate increase</li> <li>• \$341,082 increase due to GASB 68 STRS on behalf of the state requirements [recognize revenue and expense, see revenue in object code 8590]</li> <li>• \$212,579 increase for statutory benefits for cost of step and column changes</li> <li>• \$113,708 increase for Workers Compensation</li> <li>• (\$341,286) decrease for statutory benefits for one-time negotiated 1.5% increase in 2020-21</li> <li>• No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.</li> </ul> |

**ORANGE COUNTY DEPARTMENT OF EDUCATION**

**2021-22 Preliminary Budget**

**June 2, 2021**

|  |   |
|--|---|
| (8) Books and Supplies                     | <p>Increased by a net of \$21,450,549 due to the following:</p> <ul style="list-style-type: none"> <li>• \$12,454,372 increase for holding accounts for various programs awaiting program guidelines</li> <li>• \$5,000,000 increase for furniture and facility needs for new Harbor Learning North school site</li> <li>• \$3,000,000 increase in health and safety equipment for Kalmus sites</li> <li>• \$1,068,451 increase in instructional materials and supplies for various programs</li> <li>• \$305,213 increase in textbooks and other books for various programs</li> <li>• (\$377,487) decrease in equipment for various programs</li> </ul> |
| (9) Services, Other Operating Expenses     | <p>Increased by a net of \$6,490,886 due to the following:</p> <ul style="list-style-type: none"> <li>• \$3,200,666 increase in pass through sub-agreements for categorical programs</li> <li>• \$1,881,368 increase for various miscellaneous operating expenses for various programs</li> <li>• \$784,600 increase in hearings and legal costs</li> <li>• \$624,252 increase contracts for various programs</li> </ul>  |
| (10) Capital Outlay                        | <p>Decreased by a net of (\$2,395,050) due to the following:</p> <ul style="list-style-type: none"> <li>• (\$1,703,924) decrease in new and replacement equipment for various programs</li> <li>• (\$389,300) decrease for improvement of sites and buildings for Inclusive Early Education &amp; Expansion program (IEEEP) at Knott Elementary</li> <li>• (\$301,826) decrease in improvement of sites and buildings for various sites</li> </ul>  |
| (11) Other Outgo                           | <p>Increased by a net of \$25,131,441 due to the following:</p> <ul style="list-style-type: none"> <li>• \$25,524,825 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]</li> <li>• \$260,490 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts]</li> <li>• (\$375,999) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) that ended 6/30/2021</li> <li>• (\$277,875) decrease in North Orange County SELPA transfers</li> </ul>                                  |
| (12) Indirect Costs                        | <p>Decreased by a net of (\$1,300,469) due to the following:</p> <ul style="list-style-type: none"> <li>• Due to decrease in expenditures in all funds</li> </ul>   |
| (13) Other Financing Sources               | <p>Decreased by a net of (\$230,534) due to the following:</p> <ul style="list-style-type: none"> <li>• (\$230,534) decrease for contribution to the Child Development Fund due to the changes in funding</li> </ul>  |
| (14) Ending Balance                        | <p>The total projected General ending fund balance is \$269,198,149<br/> \$125,789,081 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> <li>• \$78,883,818 designated as Legally Restricted for programs</li> <li>• \$64,455,250 designated for categorical programs</li> <li>• \$70,000 is designated for the district revolving fund</li> </ul>   |
| (15) Designated for Economic Uncertainties | <p>The unrestricted amount designated for economic uncertainties in the General Fund is \$125,789,081</p>   |

Orange County Department of Education  
2021-2022 Adopted Budget (AB) -vs- 2020-21 Estimated Actuals Budget (EA)

| 5/19/2021<br><u>Revenue</u>             | 2020-21             |                    |                    | 2021-22             |                    |                    | Variance            |                   |                     |
|---|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|-------------------|---------------------|
|   | Unrestricted        | Restricted         | Total              | Unrestricted        | Restricted         | Total              | Unrestricted        | Restricted        | Total               |
| LCFF/Revenue Limit                      | 104,935,934         | 5,794,917          | 110,730,851        | 103,669,694         | 6,172,069          | 109,841,763        | (1,266,240)         | 377,152           | (889,088)           |
| Federal                                 | 24,737,044          | 21,764,784         | 46,501,828         | -                   | 14,606,909         | 14,606,909         | (24,737,044)        | (7,157,875)       | (31,894,919)        |
| Other State                             | 3,340,289           | 27,670,464         | 31,010,753         | 3,384,431           | 62,913,457         | 66,297,888         | -                   | 44,142            | 35,242,993          |
| Local Revenue                           | 46,058,666          | 45,330,539         | 91,389,205         | 75,936,525          | 47,746,388         | 123,682,913        | 29,877,859          | 2,415,849         | 32,293,708          |
| <b>Total Revenue</b>                    | <b>179,071,933</b>  | <b>100,560,704</b> | <b>279,632,637</b> | <b>182,990,650</b>  | <b>131,438,823</b> | <b>314,429,473</b> | <b>3,918,717</b>    | <b>30,878,119</b> | <b>34,796,836</b>   |
| <b>Expenditures</b>                     |                     |                    |                    |                     |                    |                    |                     |                   |                     |
| Certificated                            | 30,737,457          | 18,312,109         | 49,049,566         | 31,874,160          | 18,946,711         | 50,820,871         | 1,136,703           | 634,602           | 1,771,305           |
| Classified                              | 34,002,960          | 23,928,562         | 57,931,522         | 38,105,482          | 22,850,909         | 60,956,391         | 4,102,522           | (1,077,653)       | 3,024,869           |
| Benefits                                | 29,446,116          | 24,356,133         | 53,802,249         | 34,013,594          | 26,499,907         | 60,513,501         | 4,567,478           | 2,143,774         | 6,711,252           |
| Books and Supplies                      | 4,869,837           | 5,296,637          | 10,166,474         | 11,210,092          | 20,406,931         | 31,617,023         | 6,340,255           | 15,110,294        | 21,450,549          |
| Services                                | 26,667,660          | 18,549,556         | 45,217,216         | 33,053,785          | 18,654,317         | 51,708,102         | 6,386,125           | 104,761           | 6,490,886           |
| Capital Outlay                          | 1,810,653           | 3,408,885          | 5,219,538          | 2,001,488           | 823,000            | 2,824,488          | 190,835             | (2,585,885)       | (2,395,050)         |
| Other Outgo                             | 28,250,185          | 362,494            | 28,612,679         | 53,659,501          | 84,619             | 53,744,120         | 25,409,316          | (277,875)         | 25,131,441          |
| Transfers of Indirect                   | (11,607,094)        | 6,869,489          | (4,737,605)        | (10,319,268)        | 6,882,132          | (3,437,136)        | 1,287,826           | 12,643            | 1,300,469           |
| <b>Total Expenditures</b>               | <b>144,177,774</b>  | <b>101,083,865</b> | <b>245,261,639</b> | <b>193,598,834</b>  | <b>115,148,526</b> | <b>308,747,360</b> | <b>49,421,060</b>   | <b>14,064,661</b> | <b>63,485,721</b>   |
| <b>Excess/Deficiency</b>                | <b>34,894,159</b>   | <b>(523,161)</b>   | <b>34,370,998</b>  | <b>(10,608,184)</b> | <b>16,290,297</b>  | <b>5,682,113</b>   | <b>(45,502,343)</b> | <b>16,813,458</b> | <b>(28,688,885)</b> |
| Transfers In                            | -                   | -                  | -                  | -                   | -                  | -                  | -                   | -                 | -                   |
| Transfers Out                           | (776,153)           | (980,735)          | (1,756,888)        | (545,619)           | (980,735)          | (1,526,354)        | 230,534             | -                 | 230,534             |
| Other Sources                           | -                   | -                  | -                  | -                   | -                  | -                  | -                   | -                 | -                   |
| Contributions                           | (9,246,119)         | 9,246,119          | -                  | (10,467,728)        | 10,467,728         | -                  | -                   | -                 | -                   |
| <b>All Other Sources</b>                | <b>(10,022,272)</b> | <b>8,265,384</b>   | <b>(1,756,888)</b> | <b>(11,013,347)</b> | <b>9,486,993</b>   | <b>(1,526,354)</b> | <b>(991,075)</b>    | <b>1,221,609</b>  | <b>1,221,609</b>    |
| <b>Net Increase or Decrease in Fund</b> | <b>24,871,887</b>   | <b>7,742,223</b>   | <b>32,614,110</b>  | <b>(21,621,531)</b> | <b>25,777,290</b>  | <b>4,155,759</b>   | <b>(46,493,418)</b> | <b>18,035,067</b> | <b>(28,458,351)</b> |
| Beginning Balance                       | 187,063,975         | 45,364,305         | 232,428,280        | 211,935,862         | 53,106,528         | 265,042,390        | 24,871,887          | 7,742,223         | 32,614,110          |
| Audit Adjustment                        | -                   | -                  | -                  | -                   | -                  | -                  | -                   | -                 | -                   |
| <b>Ending Balance</b>                   | <b>211,935,862</b>  | <b>53,106,528</b>  | <b>265,042,390</b> | <b>190,314,331</b>  | <b>78,883,818</b>  | <b>269,198,149</b> | <b>(21,621,531)</b> | <b>25,777,290</b> | <b>4,155,759</b>    |

| Description   | Resource Codes | Object Codes          | 2020-21 Estimated Actuals |                       |                                 | 2021-22 Budget        |                       |                                 |
|---|----------------|-----------------------|---------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|---------------------------------|
|   |                |                       | Unrestricted<br>(A)       | Restricted<br>(B)     | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)   | Restricted<br>(E)     | Total Fund<br>col. D + E<br>(F) |
| <b>A. REVENUES</b>  |                |                       |                           |                       |                                 |                       |                       |                                 |
| 1) LCFF Sources   | 8010-8099      | 104,935,934.00        | 5,794,917.00              | 110,730,851.00        | 103,669,694.00                  | 6,172,089.00          | 109,841,763.00        | -0.8%                           |
| 2) Federal Revenue  | 8100-8299      | 24,737,044.00         | 21,764,784.00             | 46,501,828.00         | 0.00                            | 14,606,909.00         | 14,606,909.00         | -68.6%                          |
| 3) Other State Revenue  | 8300-8599      | 3,340,289.00          | 27,670,464.00             | 31,010,753.00         | 3,384,431.00                    | 62,913,457.00         | 66,297,888.00         | 113.8%                          |
| 4) Other Local Revenue  | 8600-8799      | 46,058,666.00         | 45,330,559.00             | 91,389,205.00         | 75,935,525.00                   | 47,746,388.00         | 123,682,913.00        | 35.3%                           |
| <b>5) TOTAL REVENUES</b>  |                | <b>179,071,933.00</b> | <b>100,560,704.00</b>     | <b>279,632,837.00</b> | <b>182,990,650.00</b>           | <b>131,438,823.00</b> | <b>314,429,473.00</b> | <b>12.4%</b>                    |
| <b>B. EXPENDITURES</b>  |                |                       |                           |                       |                                 |                       |                       |                                 |
| 5) 1) Certificated Salaries   | 1000-1999      | 30,737,457.00         | 18,312,109.00             | 49,049,566.00         | 31,874,160.00                   | 18,946,711.00         | 50,820,871.00         | 3.6%                            |
| 6) 2) Classified Salaries   | 2000-2999      | 34,002,960.00         | 23,928,562.00             | 57,931,522.00         | 38,105,482.00                   | 22,850,909.00         | 60,956,911.00         | 5.2%                            |
| 7) 3) Employee Benefits   | 3000-3999      | 29,446,116.00         | 24,356,133.00             | 53,802,249.00         | 34,013,594.00                   | 26,499,907.00         | 60,513,501.00         | 12.5%                           |
| 8) 4) Books and Supplies  | 4000-4999      | 4,865,837.00          | 5,295,637.00              | 10,166,474.00         | 11,210,092.00                   | 20,406,931.00         | 31,617,023.00         | 211.0%                          |
| 9) 5) Services and Other Operating Expenditures   | 5000-5999      | 26,667,660.00         | 18,549,556.00             | 45,217,216.00         | 33,053,785.00                   | 18,654,317.00         | 51,708,102.00         | 14.4%                           |
| 10) 6) Capital Outlay   | 6000-6999      | 1,810,653.00          | 3,408,885.00              | 5,219,538.00          | 2,001,488.00                    | 823,000.00            | 2,824,488.00          | -45.9%                          |
| 11) 7) Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299      | 7400-7499             | 28,250,185.00             | 352,494.00            | 28,612,679.00                   | 53,659,501.00         | 84,619.00             | 53,744,120.00                   |
| 12) 8) Other Outgo - Transfers of Indirect Costs  | 7300-7399      | (11,607,094.00)       | 6,889,489.00              | (4,737,605.00)        | (10,319,268.00)                 | 6,882,132.00          | (3,437,136.00)        | -27.4%                          |
| <b>9) TOTAL EXPENDITURES</b>  |                | <b>144,177,774.00</b> | <b>101,083,865.00</b>     | <b>245,261,639.00</b> | <b>193,598,834.00</b>           | <b>115,148,526.00</b> | <b>308,747,360.00</b> | <b>25.9%</b>                    |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                       |                           |                       |                                 |                       |                       |                                 |
| <b>13) D. OTHER FINANCING SOURCES/USES</b>  |                | <b>34,894,159.00</b>  | <b>(523,161.00)</b>       | <b>34,370,998.00</b>  | <b>(10,608,184.00)</b>          | <b>16,280,297.00</b>  | <b>5,682,113.00</b>   | <b>-83.5%</b>                   |
| 1) Interfund Transfers  | 8900-8929      | 0.00                  | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |
| a) Transfers In   | 7600-7629      | 776,153.00            | 980,735.00                | 1,756,888.00          | 545,619.00                      | 980,735.00            | 1,526,354.00          | -13.1%                          |
| b) Transfers Out  |                |                       |                           |                       |                                 |                       |                       |                                 |
| 2) Other Sources/Uses   | 8930-8979      | 0.00                  | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |
| a) Sources  | 7630-7699      | 0.00                  | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |
| b) Uses   | 8980-8999      | (9,246,119.00)        | 9,246,119.00              | 0.00                  | (10,467,728.00)                 | 10,467,728.00         | 0.00                  | 0.0%                            |
| 3) Contributions  |                | (10,022,272.00)       | 8,255,384.00              | (1,756,886.00)        | (11,013,347.00)                 | 9,486,993.00          | (1,526,354.00)        | -13.1%                          |
| <b>4) TOTAL OTHER FINANCING SOURCES/USES</b>  |                |                       |                           |                       |                                 |                       |                       |                                 |

| Description   | Resource Codes | Object Codes   | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|---|----------------|----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|   |                |                | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |                |                | 24,871,887.00             | 7,742,223.00      | 32,614,110.00                   | (21,621,531.00)     | 25,777,290.00     | 4,155,759.00                    |
| F. FUND BALANCE, RESERVES                           |                |                |                           |                   |                                 |                     |                   | -87.3%                          |
| 1) Beginning Fund Balance                           |                |                |                           |                   |                                 |                     |                   |                                 |
| a) As of July 1 - Unaudited                         | 9791           | 187,063,975.00 | 45,364,305.00             | 232,428,280.00    | 211,935,862.00                  | 53,106,528.00       | 265,042,390.00    | 14.0%                           |
| b) Audit Adjustments                                | 9793           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| c) As of July 1 - Audited (F1a + F1b)               |                | 187,063,975.00 | 45,364,305.00             | 232,428,280.00    | 211,935,862.00                  | 53,106,528.00       | 265,042,390.00    | 14.0%                           |
| d) Other Restatements                               | 9795           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| e) Adjusted Beginning Balance (F1c + F1d)           |                | 187,063,975.00 | 45,364,305.00             | 232,428,280.00    | 211,935,862.00                  | 53,106,528.00       | 265,042,390.00    | 14.0%                           |
| 14) 2) Ending Balance, June 30 (E + F1e)            |                | 211,935,862.00 | 53,106,528.00             | 265,042,390.00    | 190,314,331.00                  | 78,883,818.00       | 269,198,149.00    | 1.6%                            |
| 15) Components of Ending Fund Balance               |                |                |                           |                   |                                 |                     |                   |                                 |
| a) Nonspendable Revolving Cash                      | 9711           | 70,000.00      | 0.00                      | 70,000.00         | 70,000.00                       | 0.00                | 70,000.00         | 0.0%                            |
| Stores  | 9712           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Prepaid Items                                       | 9713           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| All Others  | 9719           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| b) Restricted                                       | 9740           | 0.00           | 53,106,528.00             | 53,106,528.00     | 0.00                            | 78,883,818.00       | 78,883,818.00     | 48.5%                           |
| c) Committed Stabilization Arrangements             | 9750           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Other Commitments                                   | 9760           | 0.00           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| d) Assigned   |                |                |                           |                   |                                 |                     |                   |                                 |
| Other Assignments                                   | 9780           | 81,889,039.00  | 0.00                      | 81,889,039.00     | 64,455,250.00                   | 0.00                | 64,455,250.00     | -21.3%                          |
| ACCESS LCFF / LCAP Priorities                       | 0000           |                |                           | 27,997,980.00     |                                 |                     | 27,997,980.00     |                                 |
| Mandated Costs                                      | 0000           |                |                           | 7,532,847.00      |                                 |                     | 7,532,847.00      |                                 |
| COE LCAP Support & Approval                         | 0000           |                |                           |                   | 5,965,316.00                    |                     | 5,965,316.00      |                                 |
| Medical Administrative Activities (MAA)             | 0000           |                |                           |                   | 5,243,260.00                    |                     | 5,243,260.00      |                                 |
| OCDE ERATE  | 0000           |                |                           |                   | 2,796,434.00                    |                     | 2,796,434.00      |                                 |
| Risk Management Safety & Security                   | 0000           |                |                           |                   | 1,022,248.00                    |                     | 1,022,248.00      |                                 |
| Reserve for Outdated Checks                         | 0000           |                |                           |                   | 944,801.00                      |                     | 944,801.00        |                                 |
| CTEP (ROP) Tier III                                 | 0000           |                |                           |                   | 812,324.00                      |                     | 812,324.00        |                                 |
| Various Other Designated Programs                   | 0000           |                |                           |                   | 656,857.00                      |                     | 656,857.00        |                                 |
| FIS V-Card District Discretionary                   | 0000           |                |                           |                   | 588,839.00                      |                     | 588,839.00        |                                 |
| Various Workshop Programs                           | 0000           |                |                           |                   | 412,515.00                      |                     | 412,515.00        |                                 |
| County Board Discretionary                          | 0000           |                |                           |                   | 350,000.00                      |                     | 350,000.00        |                                 |
| Courier Services                                    | 0000           |                |                           |                   | 243,862.00                      |                     | 243,862.00        |                                 |
| Instructional Materials Lottery                     | 1100           |                |                           |                   | 9,562,764.00                    |                     | 9,562,764.00      |                                 |
| CTEP (ROP) Lottery                                  | 1100           |                |                           |                   | 345,203.00                      |                     | 345,203.00        |                                 |

| Description                             | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| ACCESS LCFF/LCAP Priorities             | 0000           | 9780         | 42,802,186.00             |                | 42,802,186.00             |                  |                |                           |
| Mandated Costs                          | 0000           | 9780         | 8,388,907.00              |                | 8,388,907.00              |                  |                |                           |
| COE LCAP Support & Approval             | 0000           | 9780         | 4,934,162.00              |                | 4,934,162.00              |                  |                |                           |
| Medical Administrative Activities (MAA) | 0000           | 9780         | 4,588,175.00              |                | 4,588,175.00              |                  |                |                           |
| OCDE ERATE                              | 0000           | 9780         | 2,867,934.00              |                | 2,867,934.00              |                  |                |                           |
| Reserve for ACCESS Book Adoption &      | 0000           | 9780         | 2,021,443.00              |                | 2,021,443.00              |                  |                |                           |
| 2015-16 One-Time Discretionary Fund     | 0000           | 9780         | 1,694,747.00              |                | 1,694,747.00              |                  |                |                           |
| Risk Management Safety & Security       | 0000           | 9780         | 1,023,368.00              |                | 1,023,368.00              |                  |                |                           |
| Reserve for Outdated Checks             | 0000           | 9780         | 894,801.00                |                | 894,801.00                |                  |                |                           |
| CTEP (ROP) Tier III                     | 0000           | 9780         | 812,324.00                |                | 812,324.00                |                  |                |                           |
| Various Other Designated Programs       | 0000           | 9780         | 533,292.00                |                | 533,292.00                |                  |                |                           |
| EISS Workshop                           | 0000           | 9780         | 517,198.00                |                | 517,198.00                |                  |                |                           |
| Various Workshop Trainings              | 0000           | 9780         | 450,475.00                |                | 450,475.00                |                  |                |                           |
| County Board Discretionary              | 0000           | 9780         | 350,000.00                |                | 350,000.00                |                  |                |                           |
| FIS V-Card District Discretionary       | 0000           | 9780         | 308,839.00                |                | 308,839.00                |                  |                |                           |
| Special Schools Tier III                | 0000           | 9780         | 240,316.00                |                | 240,316.00                |                  |                |                           |
| Courier Services                        | 0000           | 9780         | 233,194.00                |                | 233,194.00                |                  |                |                           |
| Special Education JPA                   | 0000           | 9780         | 214,730.00                |                | 214,730.00                |                  |                |                           |
| Instructional Materials Lottery         | 1100           | 9780         | 8,656,895.00              |                | 8,656,895.00              |                  |                |                           |
| CTEP (ROP) Lottery                      | 1100           | 9780         | 355,753.00                |                | 355,753.00                |                  |                |                           |
| e) Unassigned/Unappropriated            |                |              |                           |                |                           |                  |                |                           |
| Reserve for Economic Uncertainties      | 9789           |              | 129,976,823.00            | 0.00           | 129,976,823.00            | 125,789,081.00   | 0.00           | 125,789,081.00            |
| Unassigned/Unappropriated Amount        | 9790           |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |

| Description   | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>G. ASSETS</b>                                      |                |              |                           |                   |                                 |                     |                   |                                 |
| 1) Cash   |                |              |                           |                   |                                 |                     |                   |                                 |
| a) in County Treasury                                 |                | 9110         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| b) in Banks   |                | 9120         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 2) Investments  |                | 9150         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 3) Accounts Receivable                                |                | 9200         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 4) Due from Grantor Government                        |                | 9250         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 5) Due from Other Funds                               |                | 9310         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 6) Stores   |                | 9320         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 8) Other Current Assets                               |                | 9340         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 9) <b>TOTAL ASSETS</b>                                |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                           |                   |                                 |                     |                   |                                 |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 2) <b>TOTAL DEFERRED OUTFLOWS</b>                     |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>I. LIABILITIES</b>                                 |                |              |                           |                   |                                 |                     |                   |                                 |
| 1) Accounts Payable                                   |                | 9500         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 4) Current Loans                                      |                | 9640         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 6) <b>TOTAL LIABILITIES</b>                           |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                           |                   |                                 |                     |                   |                                 |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 2) <b>TOTAL DEFERRED INFLOWS</b>                      |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>K. FUND EQUITY</b>                                 |                |              |                           |                   |                                 |                     |                   |                                 |
| Ending Fund Balance, June 30<br>(G3 + H2) - (I6 + J2) |                |              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |

| Description  | Resource Codes | Object Codes    | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|  |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>LCFF SOURCES</b>                                    |                |                 |                           |                   |                                 |                     |                   |                                 |
| Principal Apportionment                                |                |                 |                           |                   |                                 |                     |                   |                                 |
| State Aid - Current Year                               | 8011           | 25,843,424.00   | 0.00                      | 25,843,424.00     | 25,375,461.00                   | 0.00                | 25,375,461.00     | -1.8%                           |
| Education Protection Account State Aid - Current Year  | 8012           | 559,050.00      | 0.00                      | 559,050.00        | 226,400.00                      | 0.00                | 226,400.00        | -59.5%                          |
| State Aid - Prior Years                                | 8019           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Tax Relief Subventions                                 |                |                 |                           |                   |                                 |                     |                   |                                 |
| Homeowners' Exemptions                                 | 8021           | 507,811.00      | 0.00                      | 507,811.00        | 507,811.00                      | 0.00                | 507,811.00        | 0.0%                            |
| Timber Yield Tax                                       | 8022           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Other Subventions/In-Lieu Taxes                        | 8029           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| County & District Taxes                                |                |                 |                           |                   |                                 |                     |                   |                                 |
| Secured Roll Taxes                                     | 8041           | 105,032,139.00  | 0.00                      | 105,032,139.00    | 105,032,139.00                  | 0.00                | 105,032,139.00    | 0.0%                            |
| Unsecured Roll Taxes                                   | 8042           | 3,202,313.00    | 0.00                      | 3,202,313.00      | 3,202,313.00                    | 0.00                | 3,202,313.00      | 0.0%                            |
| Prior Years' Taxes                                     | 8043           | 2,917,063.00    | 0.00                      | 2,917,063.00      | 2,917,063.00                    | 0.00                | 2,917,063.00      | 0.0%                            |
| Supplemental Taxes                                     | 8044           | 2,039,406.00    | 0.00                      | 2,039,406.00      | 2,039,406.00                    | 0.00                | 2,039,406.00      | 0.0%                            |
| Education Revenue Augmentation Fund (ERAFF)            | 8045           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Community Redevelopment Funds (SB 617/699/11992)       | 8047           | 8,280,732.00    | 0.00                      | 8,280,732.00      | 8,280,732.00                    | 0.00                | 8,280,732.00      | 0.0%                            |
| Penalties and Interest from Delinquent Taxes           | 8048           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Receipt from Co. Board of Sups.                        | 8070           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Miscellaneous Funds (EC 41604)                         | 8081           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Royalties and Bonuses                                  | 8082           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Other In-Lieu Taxes                                    |                |                 |                           |                   |                                 |                     |                   |                                 |
| Less: Non-LCFF (50%) Adjustment                        | 8089           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| <b>Subtotal LCFF Sources</b>                           |                | 146,381,938.00  | 0.00                      | 148,381,938.00    | 147,581,325.00                  | 0.00                | 147,581,325.00    | -0.5%                           |
| LCFF Transfers   |                |                 |                           |                   |                                 |                     |                   |                                 |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091            | (463,470.00)              | (463,470.00)      | (796,120.00)                    | (796,120.00)        | (796,120.00)      | 71.8%                           |
| All Other LCFF Transfers - Current Year                | All Other      | 8091            | (559,050.00)              | 0.00              | (559,050.00)                    | 0.00                | (226,400.00)      | -59.5%                          |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096           | 1,000,070.00    | 0.00                      | 1,000,070.00      | 648,287.00                      | 0.00                | 648,287.00        | -36.2%                          |
| Property Taxes Transfers                               | 8097           | (43,423,554.00) | 5,794,917.00              | (37,628,637.00)   | (43,537,398.00)                 | 6,172,069.00        | (37,365,329.00)   | -0.7%                           |
| LCFF/Revenue Limit Transfers - Prior Years             | 8099           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |

| Description  | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>TOTAL, LCFF SOURCES</b>                         |                |              | 104,935,934.00            | 5,794,917.00      | 110,730,851.00                  | 103,669,694.00      | 6,172,069.00      | 109,841,763.00                  | -0.8%                     |
| <b>FEDERAL REVENUE</b>                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Maintenance and Operations                         | 8110           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education Entitlement                      | 8181           | 0.00         | 1,042,529.00              | 1,042,529.00      | 0.00                            | 1,042,529.00        | 1,042,529.00      | 1,042,529.00                    | 0.0%                      |
| Special Education Discretionary Grants             | 8182           | 0.00         | 432,612.00                | 432,612.00        | 0.00                            | 515,480.00          | 515,480.00        | 515,480.00                      | 19.2%                     |
| Child Nutrition Programs                           | 8220           | 0.00         | 174,720.00                | 174,720.00        | 0.00                            | 165,000.00          | 165,000.00        | 165,000.00                      | -5.6%                     |
| Donated Food Commodities                           | 8221           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Flood Control Funds                                | 8270           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Wildlife Reserve Funds                             | 8280           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| FEMA   | 8281           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Interagency Contracts Between LEAs                 | 8285           | 0.00         | 1,567,546.00              | 1,567,546.00      | 0.00                            | 1,503,346.00        | 1,503,346.00      | 1,503,346.00                    | -4.1%                     |
| Pass-Through Revenues from Federal Sources         | 8287           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Title I, Part A, Basic                             | 3010           | 3,011,167.00 | 3,011,167.00              |                   |                                 | 3,087,356.00        | 3,087,356.00      | 3,087,356.00                    | 2.5%                      |
| Title I, Part D, Local Delinquent Programs         | 3025           |              |                           | 1,869,878.00      | 1,869,878.00                    |                     | 1,075,120.00      | 1,075,120.00                    | -42.5%                    |
| Title II, Part A, Supporting Effective Instruction | 4035           | 159,586.00   | 159,586.00                |                   |                                 | 134,710.00          | 134,710.00        | 134,710.00                      | -15.6%                    |
| Title III, Part A, Immigrant Student Program       | 4201           | 2,618.00     | 2,618.00                  |                   |                                 | 0.00                | 0.00              | 0.00                            | -100.0%                   |

| Description  | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                      | 2021-22 Budget                  |                     | % Diff<br>Column<br>C & F   |
|--|----------------|--------------|---------------------------|----------------------|---------------------------------|---------------------|-----------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B)    | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) |                             |
| Title III, Part A, English Learner Program   | 4203           | 8290         |                           | 135,533.00           | 135,533.00                      |                     | 143,905.00 6.2%             |
| Public Charter Schools Grant Program (PCSGP)   | 4610           | 8290         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
|  |                |              |                           |                      |                                 |                     |                             |
| 3020, 3040, 3041,<br>3045, 3060, 3061,<br>3110, 3150, 3155,<br>3177, 3180, 3181,<br>3182, 3183, 3185,<br>4037, 4050, 4123,<br>4124, 4126, 4127,<br>4128, 4204, 5510,<br>5630 |                |              |                           |                      |                                 |                     |                             |
| Other NCLB / Every Student Succeeds Act  |                | 8290         |                           |                      |                                 |                     |                             |
| Career and Technical Education   | 3500-3599      | 8290         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| All Other Federal Revenue  | All Other      | 8290         | 24,737,044.00             | 11,936,152.00        | 36,673,196.00                   | 0.00                | 5,481,905.00 -85.1%         |
| <b>TOTAL FEDERAL REVENUE</b>   |                |              | <b>24,737,044.00</b>      | <b>21,764,784.00</b> | <b>46,501,828.00</b>            | <b>0.00</b>         | <b>14,606,909.00 -68.6%</b> |
| <b>OTHER STATE REVENUE</b>   |                |              |                           |                      |                                 |                     |                             |
| Other State Apportionments   |                |              |                           |                      |                                 |                     |                             |
| ROC/P Entitlement<br>Prior Years   | 6360           | 8319         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| Special Education Master Plan<br>Current Year  | 6500           | 8311         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| Prior Years  | 6500           | 8319         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| All Other State Apportionments - Current Year  | All Other      | 8311         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| All Other State Apportionments - Prior Years   | All Other      | 8319         |                           | 0.00                 | 0.00                            |                     | 0.00 0.0%                   |
| Child Nutrition Programs   | 8520           | 0.00         | 14,000.00                 | 14,000.00            | 0.00                            | 14,000.00           | 0.0%                        |
| Mandated Costs Reimbursements  | 8550           | 841,868.00   | 0.00                      | 841,868.00           | 856,021.00                      | 0.00                | 856,021.00 1.7%             |
| Lottery - Unrestricted and Instructional Materials   | 8560           | 1,010,095.00 | 330,407.00                | 1,340,562.00         | 948,145.00                      | 308,161.00          | 1,256,306.00 -6.3%          |
| Tax Relief Subventions   |                |              |                           |                      |                                 |                     |                             |
| Restricted Levies - Other  |                |              |                           |                      |                                 |                     |                             |
| Homeowners' Exemptions   | 8575           | 0.00         | 0.00                      | 0.00                 | 0.00                            | 0.00                | 0.0% 0.0%                   |
| Other Subventions/In-Lieu Taxes  | 8576           | 0.00         | 0.00                      | 0.00                 | 0.00                            | 0.00                | 0.0% 0.0%                   |
| Pass- Through Revenues from<br>State Sources   | 8587           | 0.00         | 13,979.00                 | 13,979.00            | 0.00                            | 0.00                | 0.00 -100.0%                |
| After School Education and Safety (ASES)   | 8590           | 168,211.00   | 168,211.00                | 168,211.00           | 162,541.00                      | 162,541.00          | -162,541.00 -3.3%           |

| Description   | Resource Codes                  | Object Codes | 2020-21 Estimated Actuals |                      |                                 | 2021-22 Budget      |                      |                                 | % Diff<br>Column<br>C & F |
|---|---------------------------------|--------------|---------------------------|----------------------|---------------------------------|---------------------|----------------------|---------------------------------|---------------------------|
|   |                                 |              | Unrestricted<br>(A)       | Restricted<br>(B)    | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E)    | Total Fund<br>col. D + E<br>(F) |                           |
| Charter School Facility Grant                         | 6030                            | 8590         |                           | 0.00                 | 0.00                            |                     | 0.00                 | 0.00                            | 0.0%                      |
| Drug/Alcohol/Tobacco Funds                            | 6650, 6660, 6685,<br>6690, 6695 | 8590         |                           | 4,407,684.00         | 4,407,684.00                    |                     | 4,423,573.00         | 4,423,573.00                    | 0.4%                      |
| California Clean Energy Jobs Act                      | 6230                            | 8590         |                           | 0.00                 | 0.00                            |                     | 0.00                 | 0.00                            | 0.0%                      |
| Career Technical Education Incentive<br>Grant Program | 6387                            | 8590         |                           | 440,617.00           | 440,617.00                      |                     | 944,592.00           | 944,592.00                      | 114.4%                    |
| American Indian Early Childhood Education             | 7210                            | 8590         |                           | 0.00                 | 0.00                            |                     | 0.00                 | 0.00                            | 0.0%                      |
| Specialized Secondary                                 | 7370                            | 8590         |                           | 0.00                 | 0.00                            |                     | 0.00                 | 0.00                            | 0.0%                      |
| Quality Education Investment Act                      | 7400                            | 8590         |                           | 0.00                 | 0.00                            |                     | 0.00                 | 0.00                            | 0.0%                      |
| All Other State Revenue                               | All Other                       | 8590         | 1,488,326.00              | 22,295,566.00        | 23,783,892.00                   | 1,580,285.00        | 57,060,490.00        | 58,640,755.00                   | 146.6%                    |
| <b>TOTAL OTHER STATE REVENUE</b>                      |                                 |              | <b>3,340,289.00</b>       | <b>27,670,464.00</b> | <b>31,010,753.00</b>            | <b>3,384,431.00</b> | <b>62,913,457.00</b> | <b>66,297,888.00</b>            | <b>113.8%</b>             |

| Description  | Resource Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|--|----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|  |                | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>OTHER LOCAL REVENUE</b>                               |                |                           |                   |                                 |                     |                   |                                 |
| 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                            |                |                           |                   |                                 |                     |                   |                                 |
| Penalties and Interest from Delinquent Non-LCFF Taxes    | 8625           | 0.00                      | 3,300,000.00      | 3,300,000.00                    | 0.00                | 3,300,000.00      | 0.0%                            |
| Sales  |                |                           |                   |                                 |                     |                   |                                 |
| Sale of Equipment/Supplies                               |                |                           |                   |                                 |                     |                   |                                 |
| Sale of Publications                                     | 8631           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| Food Service Sales                                       | 8632           | 65,085.00                 | 45,873.00         | 110,958.00                      | 71,500.00           | 45,000.00         | 116,500.00                      |
| All Other Sales  | 8634           | 175,000.00                | 1,500.00          | 176,500.00                      | 175,000.00          | 1,500.00          | 176,500.00                      |
| Leases and Rentals                                       |                |                           |                   |                                 |                     |                   |                                 |
| Interest   |                |                           |                   |                                 |                     |                   |                                 |
| 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                | 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           | 8,299,068.00              | 37,067,099.00     | 45,336,167.00                   | 8,409,192.00        | 39,208,176.00     | 47,617,368.00                   |
| Mitigation/Developer Fees                                | 8681           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |
| All Other Fees and Contracts                             | 8689           | 2,052,871.00              | 214,300.00        | 2,267,171.00                    | 2,556,063.00        | 218,250.00        | 2,774,313.00                    |
| Other Local Revenue                                      |                |                           |                   |                                 |                     |                   |                                 |
| Plus: Misc Funds Non-LCFF (50% Adjustment)               | 8691           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                            |

| Description                              | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Pass-Through Revenues From Local Sources |                | 8697         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Local Revenue                  |                | 8699         | 2,634,751.00              | 726,503.00        | 3,361,254.00                    | 27,840,449.00       | 998,198.00        | 28,838,647.00                   | 758.0%                    |
| Tuition                                  |                | 8710         | 29,931,890.00             | 3,954,877.00      | 33,886,767.00                   | 33,892,311.00       | 3,954,877.00      | 37,847,188.00                   | 11.7%                     |
| All Other Transfers In                   |                | 8781-8783    | 682,284.00                | 0.00              | 682,284.00                      | 743,293.00          | 0.00              | 743,293.00                      | 8.9%                      |
| Transfers of Apportionments              |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Special Education SELPA Transfers        |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools        |                | 6500         | 8791                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| From County Offices                      |                | 6500         | 8792                      | 20,387.00         | 20,387.00                       |                     |                   | 20,387.00                       | 20,387.00                 |
| From JPAs                                |                | 6500         | 8793                      | 0.00              | 0.00                            |                     |                   | 0.00                            | 0.0%                      |
| ROC/P Transfers                          |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools        |                | 6360         | 8791                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| From County Offices                      |                | 6360         | 8792                      | 0.00              | 0.00                            |                     |                   | 0.00                            | 0.0%                      |
| From JPAs                                |                | 6360         | 8793                      | 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                            | 0.0%                      |
| From County Offices                      |                | All Other    | 8792                      | 0.00              | 0.00                            |                     |                   | 0.00                            | 0.0%                      |
| From JPAs                                |                | All Other    | 8793                      | 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%                      |
| <b>TOTAL OTHER LOCAL REVENUE</b>         |                |              | 46,058,666.00             | 45,330,539.00     | 91,389,205.00                   | 75,936,525.00       | 47,746,388.00     | 123,682,913.00                  | 35.3%                     |
| <b>TOTAL REVENUES</b>                    |                |              | 179,071,933.00            | 100,560,704.00    | 279,632,637.00                  | 182,990,650.00      | 131,438,323.00    | 314,429,473.00                  | 12.4%                     |

| Description  | Resource Codes | Object Codes  | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|--|----------------|---------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|  |                |               | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>CERTIFICATE SALARIES</b>                            |                |               |                           |                   |                                 |                     |                   |                                 |
| Certificated Teachers' Salaries                        | 1100           | 19,656,387.00 | 9,300,129.00              | 28,956,516.00     | 19,928,052.00                   | 9,484,816.00        | 29,412,868.00     | 1.6%                            |
| Certificated Pupil Support Salaries                    | 1200           | 954,323.00    | 2,320,905.00              | 3,275,228.00      | 1,114,343.00                    | 2,457,338.00        | 3,571,681.00      | 9.1%                            |
| Certificated Supervisors' and Administrators' Salaries | 1300           | 9,937,492.00  | 4,330,029.00              | 14,337,521.00     | 10,610,366.00                   | 4,690,177.00        | 15,300,543.00     | 6.8%                            |
| Other Certificated Salaries                            | 1900           | 189,255.00    | 2,301,046.00              | 2,490,301.00      | 221,399.00                      | 2,314,380.00        | 2,535,779.00      | 1.8%                            |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                | 30,737,457.00 | 18,312,109.00             | 49,049,566.00     | 31,874,160.00                   | 18,946,711.00       | 50,820,871.00     | 3.6%                            |
| <b>CLASSIFIED SALARIES</b>                             |                |               |                           |                   |                                 |                     |                   |                                 |
| Classified Instructional Salaries                      | 2100           | 2,537,403.00  | 10,182,129.00             | 12,719,532.00     | 3,492,232.00                    | 10,193,717.00       | 13,685,949.00     | 7.6%                            |
| Classified Support Salaries                            | 2200           | 1,354,372.00  | 1,703,638.00              | 3,058,010.00      | 1,464,669.00                    | 1,570,728.00        | 3,035,397.00      | -0.7%                           |
| Classified Supervisors' and Administrators' Salaries   | 2300           | 18,622,128.00 | 7,902,939.00              | 26,525,067.00     | 21,051,445.00                   | 6,983,999.00        | 28,035,444.00     | 5.7%                            |
| Clerical, Technical and Office Salaries                | 2400           | 11,339,723.00 | 3,935,288.00              | 15,275,011.00     | 11,930,430.00                   | 3,901,224.00        | 15,831,654.00     | 3.6%                            |
| Other Classified Salaries                              | 2900           | 149,334.00    | 204,568.00                | 353,902.00        | 166,706.00                      | 201,241.00          | 367,947.00        | 4.0%                            |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                | 34,002,960.00 | 23,928,562.00             | 57,931,522.00     | 38,105,482.00                   | 22,850,909.00       | 60,956,391.00     | 5.2%                            |
| <b>EMPLOYEE BENEFITS</b>                               |                |               |                           |                   |                                 |                     |                   |                                 |
| STRS   | 3101-3102      | 4,786,535.00  | 8,473,528.00              | 13,260,063.00     | 5,030,294.00                    | 8,807,870.00        | 13,838,164.00     | 4.4%                            |
| PERS   | 3201-3202      | 7,548,731.00  | 4,846,456.00              | 12,395,187.00     | 8,653,764.00                    | 5,339,097.00        | 13,992,861.00     | 12.9%                           |
| OASDI/Medicare/Alternative                             | 3301-3302      | 1,025,251.00  | 704,662.00                | 1,729,913.00      | 1,068,205.00                    | 627,611.00          | 1,695,816.00      | -2.0%                           |
| Health and Welfare Benefits                            | 3401-3402      | 12,256,903.00 | 9,115,155.00              | 21,372,058.00     | 14,976,108.00                   | 10,143,064.00       | 25,119,172.00     | 17.5%                           |
| Unemployment Insurance                                 | 3501-3502      | 33,984.00     | 22,015.00                 | 55,999.00         | 541,541.00                      | 260,077.00          | 801,618.00        | 1331.5%                         |
| Workers' Compensation                                  | 3601-3602      | 1,394,181.00  | 894,989.00                | 2,289,170.00      | 1,997,589.00                    | 873,333.00          | 2,870,922.00      | 25.4%                           |
| OPEB, Allocated  | 3701-3702      | 0.00          | 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                | 0.00              | 0.0%                            |
| Other Employee Benefits                                | 3901-3902      | 2,400,531.00  | 29,328.00                 | 2,699,859.00      | 1,746,093.00                    | 448,855.00          | 2,194,948.00      | -18.7%                          |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                | 29,446,116.00 | 24,356,133.00             | 53,802,249.00     | 34,013,594.00                   | 26,499,907.00       | 60,513,501.00     | 12.5%                           |
| <b>BOOKS AND SUPPLIES</b>                              |                |               |                           |                   |                                 |                     |                   |                                 |
| Approved Textbooks and Core Curricula Materials        | 4100           | 178,005.00    | 23,570.00                 | 201,575.00        | 519,139.00                      | 16,063.00           | 535,192.00        | 165.5%                          |
| Books and Other Reference Materials                    | 4200           | 117,049.00    | 61,118.00                 | 178,167.00        | 109,974.00                      | 39,789.00           | 149,763.00        | -15.9%                          |
| Materials and Supplies                                 | 4300           | 4,018,755.00  | 3,530,948.00              | 7,549,703.00      | 6,569,439.00                    | 14,326,188.00       | 20,895,627.00     | 176.8%                          |

| Description   | Resource Codes | Object Codes         | 2020-21 Estimated Actuals |                      |                                 | 2021-22 Budget       |                      |                                 |
|---|----------------|----------------------|---------------------------|----------------------|---------------------------------|----------------------|----------------------|---------------------------------|
|   |                |                      | Unrestricted<br>(A)       | Restricted<br>(B)    | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)  | Restricted<br>(E)    | Total Fund<br>col. D + E<br>(F) |
| Noncapitalized Equipment                                    | 4400           | 407,393.00           | 1,366,530.00              | 1,773,923.00         | 3,802,540.00                    | 5,593,901.00         | 9,396,441.00         | 429.7%                          |
| Food  | 4700           | 148,635.00           | 314,471.00                | 463,106.00           | 209,000.00                      | 431,000.00           | 640,000.00           | 38.2%                           |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                | <b>4,869,837.00</b>  | <b>5,296,637.00</b>       | <b>10,166,474.00</b> | <b>11,210,092.00</b>            | <b>20,406,931.00</b> | <b>31,617,023.00</b> | <b>211.0%</b>                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |                      |                           |                      |                                 |                      |                      |                                 |
| Subagreements for Services                                  | 5100           | 4,670,974.00         | 7,564,200.00              | 12,235,174.00        | 4,670,974.00                    | 10,764,866.00        | 15,435,840.00        | 26.2%                           |
| Travel and Conferences                                      | 5200           | 376,806.00           | 346,537.00                | 723,343.00           | 1,424,472.00                    | 438,611.00           | 1,863,083.00         | 157.6%                          |
| Dues and Memberships  | 5300           | 164,960.00           | 8,190.00                  | 173,150.00           | 209,657.00                      | 8,610.00             | 218,267.00           | 26.1%                           |
| Insurance   | 5400 - 5450    | 531,532.00           | 0.00                      | 531,532.00           | 531,532.00                      | 0.00                 | 531,532.00           | 0.0%                            |
| Operations and Housekeeping Services                        | 5500           | 910,183.00           | 198,350.00                | 1,108,533.00         | 975,337.00                      | 200,212.00           | 1,175,549.00         | 6.0%                            |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   | 5600           | 9,406,439.00         | 706,738.00                | 10,113,177.00        | 10,168,259.00                   | 743,868.00           | 10,912,127.00        | 7.9%                            |
| Transfers of Direct Costs                                   | 5710           | (1,106,323.00)       | 1,106,323.00              | 0.00                 | (419,073.00)                    | 419,073.00           | 0.00                 | 0.0%                            |
| Transfers on Direct Costs - Interfund                       | 5750           | (41,198.00)          | 0.00                      | (41,198.00)          | (41,198.00)                     | 0.00                 | (41,198.00)          | 1.5%                            |
| Professional/Consulting Services and Operating Expenditures | 5800           | 11,119,467.00        | 7,828,861.00              | 18,948,328.00        | 14,829,603.00                   | 5,915,502.00         | 20,745,105.00        | 9.5%                            |
| Communications  | 5900           | 634,820.00           | 790,357.00                | 1,425,177.00         | 704,844.00                      | 163,575.00           | 868,419.00           | -39.1%                          |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                | <b>28,667,660.00</b> | <b>18,549,556.00</b>      | <b>45,217,216.00</b> | <b>33,053,785.00</b>            | <b>18,654,317.00</b> | <b>51,708,102.00</b> | <b>14.4%</b>                    |

| Description   | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Land  |                | 6100         | 878,252.00                | 395,000.00        | 1,273,252.00                    | 601,748.00          | 5,700.00          | 607,448.00                      | -52.3%                    |
| Land Improvements   |                | 6170         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Buildings and Improvements of Buildings   |                | 6200         | 25,322.00                 | 0.00              | 25,322.00                       | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Equipment   |                | 6400         | 882,079.00                | 3,008,885.00      | 3,890,964.00                    | 1,247,240.00        | 812,300.00        | 2,059,540.00                    | -47.1%                    |
| Equipment Replacement   |                | 6500         | 25,000.00                 | 5,000.00          | 30,000.00                       | 152,500.00          | 5,000.00          | 157,500.00                      | 425.0%                    |
| Lease Assets  |                | 6600         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| <b>TOTAL CAPITAL OUTLAY</b>   |                |              | 1,810,653.00              | 3,408,885.00      | 5,219,538.00                    | 2,001,486.00        | 823,000.00        | 2,824,488.00                    | -45.9%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 375,999.00                | 0.00              | 375,999.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| State Special Schools   |                | 7130         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Pass-Through Revenues  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To County Offices   |                | 7212         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To JPAs   |                | 7213         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools   |                | 7221         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To County Offices   |                | 7222         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To JPAs   |                | 7223         | 0.00                      | 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              | 0.00                            | 0.0%                      |
| All Other Transfers   |                | 7281-7283    | 23,197,039.00             | 0.00              | 23,197,039.00                   | 23,457,579.00       | 0.00              | 23,457,579.00                   | 1.1%                      |

| Description   | Resource Codes | Object Codes           | 2020-21 Estimated Actuals |                       |                                 | 2021-22 Budget        |                       |                                 |
|---|----------------|------------------------|---------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|---------------------------------|
|   |                |                        | Unrestricted<br>(A)       | Restricted<br>(B)     | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)   | Restricted<br>(E)     | Total Fund<br>col. D + E<br>(F) |
| All Other Transfers Out to All Others                             | 7299           | 4,677,097.00           | 362,494.00                | 5,039,591.00          | 30,201,922.00                   | 84,619.00             | 30,286,541.00         | 501.0%                          |
| Debt Service - Interest   | 7438           | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |
| Other Debt Service - Principal                                    | 7439           | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                | <b>28,250,185.00</b>   | <b>362,494.00</b>         | <b>28,612,679.00</b>  | <b>53,659,501.00</b>            | <b>84,619.00</b>      | <b>53,744,120.00</b>  | <b>87.8%</b>                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |                        |                           |                       |                                 |                       |                       |                                 |
| Transfers of Indirect Costs                                       | 7310           | (6,869,489.00)         | 6,869,489.00              | 0.00                  | (6,882,132.00)                  | 6,882,132.00          | 0.00                  | 0.0%                            |
| Transfers of Indirect Costs - Interfund                           | 7350           | (4,737,605.00)         | 0.00                      | (4,737,605.00)        | (3,437,136.00)                  | 0.00                  | (3,437,136.00)        | -27.4%                          |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                | <b>(11,607,094.00)</b> | <b>6,869,489.00</b>       | <b>(4,737,605.00)</b> | <b>(10,319,268.00)</b>          | <b>6,882,132.00</b>   | <b>(3,437,136.00)</b> | <b>-27.4%</b>                   |
| <b>TOTAL, EXPENDITURES</b>  |                | <b>144,177,774.00</b>  | <b>101,083,865.00</b>     | <b>245,261,639.00</b> | <b>193,598,834.00</b>           | <b>115,148,526.00</b> | <b>308,747,360.00</b> | <b>25.9%</b>                    |

| Description   | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|   |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                   |                                 |                     |                   |                                 |
| INTERFUND TRANSFERS IN  |                |              |                           |                   |                                 |                     |                   |                                 |
| From: Special Reserve Fund  | 8912           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Other Authorized Interfund Transfers In                                   | 8919           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| INTERFUND TRANSFERS OUT   |                |              |                           |                   |                                 |                     |                   |                                 |
| To: Child Development Fund  | 7611           | 776,153.00   | 0.00                      | 776,153.00        | 545,619.00                      | 0.00                | 545,619.00        | -29.7%                          |
| To: Special Reserve Fund  | 7612           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| To: State School Building Fund/<br>County School Facilities Fund          | 7613           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| To: Cafeteria Fund  | 7616           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Other Authorized Interfund Transfers Out                                  | 7619           | 0.00         | 980,735.00                | 980,735.00        | 0.00                            | 980,735.00          | 980,735.00        | 0.00                            |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                | 980,735.00   | 1,756,888.00              | 1,756,888.00      | 545,619.00                      | 980,735.00          | 1,526,354.00      | -13.1%                          |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                   |                                 |                     |                   |                                 |
| SOURCES   |                |              |                           |                   |                                 |                     |                   |                                 |
| State Apportionments  | 8931           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Emergency Apportionments  |                |              |                           |                   |                                 |                     |                   |                                 |
| Proceeds  |                |              |                           |                   |                                 |                     |                   |                                 |
| Proceeds from Disposal of<br>Capital Assets                               | 8953           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Other Sources   |                |              |                           |                   |                                 |                     |                   |                                 |
| County School Bldg Aid  | 8961           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        | 8965           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation | 8971           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Proceeds from Leases  | 8972           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| Proceeds from Lease Revenue Bonds   | 8973           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| All Other Financing Sources   | 8979           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| (c) TOTAL, SOURCES  |                | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| USES  |                |              |                           |                   |                                 |                     |                   |                                 |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        | 7651           | 0.00         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |

| Description                                | Resource Codes | Object Codes    | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|  |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| All Other Financing Uses                   | 7699           | 0.00            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>(d) TOTAL, USES</b>                     |                |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| <b>CONTRIBUTIONS</b>                       |                |                 |                           |                   |                                 |                     |                   | 0.0%                            |
| Contributions from Unrestricted Revenues   | 8930           | (7,071,796.00)  | 7,071,796.00              | 0.00              | (8,030,328.00)                  | 8,030,328.00        | 0.00              | 0.0%                            |
| Contributions from Restricted Revenues     | 8930           | (2,174,323.00)  | 2,174,323.00              | 0.00              | (2,437,400.00)                  | 2,437,400.00        | 0.00              | 0.0%                            |
| <b>(e) TOTAL, CONTRIBUTIONS</b>            |                | (9,246,119.00)  | 9,246,119.00              | 0.00              | (10,467,728.00)                 | 10,467,728.00       | 0.00              | 0.0%                            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b> |                | (10,022,272.00) | 8,265,384.00              | (1,756,886.00)    | (11,013,347.00)                 | 9,486,993.00        | (1,526,354.00)    | -13.1%                          |
| <b>(a - b + c - d + e)</b>                 |                |                 |                           |                   |                                 |                     |                   |                                 |

| Description  | Function Codes | Object Codes           | 2020-21 Estimated Actuals |                       |                                 | 2021-22 Budget        |                       |                                 |              |
|--|----------------|------------------------|---------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|---------------------------------|--------------|
|  |                |                        | Unrestricted<br>(A)       | Restricted<br>(B)     | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)   | Restricted<br>(E)     | Total Fund<br>col. D + E<br>(F) |              |
| <b>A. REVENUES</b>   |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| 1) LCFF Sources  | 8010-8099      | 104,935,934.00         | 5,794,917.00              | 110,730,851.00        | 103,669,694.00                  | 6,172,069.00          | 109,841,763.00        | -0.8%                           |              |
| 2) Federal Revenue   | 8100-8299      | 24,737,044.00          | 21,764,784.00             | 46,501,828.00         | 0.00                            | 14,606,309.00         | 14,606,909.00         | -0.6%                           |              |
| 3) Other State Revenue   | 8300-8399      | 3,340,289.00           | 27,670,464.00             | 31,010,753.00         | 3,384,431.00                    | 62,913,457.00         | 66,297,888.00         | 113.8%                          |              |
| 4) Other Local Revenue   | 8600-8799      | 46,058,666.00          | 45,330,559.00             | 91,389,205.00         | 75,936,525.00                   | 47,746,388.00         | 123,682,913.00        | 35.3%                           |              |
| <b>5) TOTAL REVENUES</b>   |                | <b>179,071,933.00</b>  | <b>100,560,704.00</b>     | <b>279,632,657.00</b> | <b>182,990,650.00</b>           | <b>131,438,523.00</b> | <b>314,429,473.00</b> | <b>12.4%</b>                    |              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| 1) Instruction   | 1000-1999      | 33,214,610.00          | 34,169,468.00             | 67,384,078.00         | 36,684,924.00                   | 37,708,335.00         | 74,393,259.00         | 10.4%                           |              |
| 2) Instruction - Related Services  | 2000-2999      | 38,324,311.00          | 46,628,079.00             | 84,952,390.00         | 49,454,382.00                   | 52,298,579.00         | 101,753,161.00        | 19.8%                           |              |
| 3) Pupil Services  | 3000-3999      | 8,167,761.00           | 10,629,545.00             | 18,797,306.00         | 8,396,151.00                    | 11,318,035.00         | 19,714,186.00         | 4.9%                            |              |
| 4) Ancillary Services  | 4000-4999      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| 5) Community Services  | 5000-5999      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| 6) Enterprise  | 6000-6999      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| 7) General Administration  | 7000-7999      | 22,741,363.00          | 6,899,489.00              | 29,640,852.00         | 31,378,607.00                   | 11,912,132.00         | 43,290,939.00         | 46.1%                           |              |
| 8) Plant Services  | 8000-8999      | 13,479,544.00          | 2,394,790.00              | 15,874,334.00         | 14,024,869.00                   | 1,826,926.00          | 15,851,695.00         | -0.1%                           |              |
| 9) Other Outgo   | 9000-9999      | 7600-7599              | 28,250,185.00             | 362,494.00            | 28,612,679.00                   | 53,659,501.00         | 84,619.00             | 53,744,120.00                   | 87.8%        |
| <b>10) TOTAL EXPENDITURES</b>  |                |                        | <b>144,177,774.00</b>     | <b>101,083,865.00</b> | <b>245,261,639.00</b>           | <b>193,598,834.00</b> | <b>115,148,526.00</b> | <b>308,747,360.00</b>           | <b>25.9%</b> |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| 1) Interfund Transfers   | 8900-8929      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| a) Transfers In  | 7600-7629      | 776,153.00             | 980,735.00                | 1,756,888.00          | 545,619.00                      | 980,735.00            | 1,526,354.00          | -13.1%                          |              |
| b) Transfers Out   |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| 2) Other Sources/Uses  | 8930-8979      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| a) Sources   | 7630-7699      | 0.00                   | 0.00                      | 0.00                  | 0.00                            | 0.00                  | 0.00                  | 0.0%                            |              |
| b) Uses  |                |                        |                           |                       |                                 |                       |                       |                                 |              |
| 3) Contributions   | 8980-8999      | (9,246,119.00)         | 9,246,119.00              | 0.00                  | (10,467,728.00)                 | 10,467,728.00         | 0.00                  | 0.0%                            |              |
| <b>4) TOTAL OTHER FINANCING SOURCES/USES</b>   |                | <b>(10,022,272.00)</b> | <b>8,265,384.00</b>       | <b>(1,756,888.00)</b> | <b>(11,013,347.00)</b>          | <b>9,486,993.00</b>   | <b>(1,526,354.00)</b> | <b>-13.1%</b>                   |              |

| Description   | Function Codes | Object Codes   | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           |
|---|----------------|----------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|
|   |                |                | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |                |                | 24,871,887.00             | 7,742,223.00   | 32,614,110.00             | (21,621,531.00)  | 25,777,250.00  | 4,155,759.00              |
| F. FUND BALANCE, RESERVES                           |                |                |                           |                |                           |                  |                | -87.3%                    |
| 1) Beginning Fund Balance                           |                |                |                           |                |                           |                  |                |                           |
| a) As of July 1 - Unaudited                         | 9791           | 187,063,975.00 | 45,364,305.00             | 232,428,280.00 | 211,935,862.00            | 53,106,528.00    | 265,042,396.00 | 14.0%                     |
| b) Audit Adjustments                                | 9793           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| c) As of July 1 - Audited (F1a + F1b)               |                |                |                           |                |                           |                  |                |                           |
| d) Other Restatements                               | 9795           | 0.00           | 0.00                      | 232,428,280.00 | 211,935,862.00            | 53,106,528.00    | 265,042,396.00 | 14.0%                     |
| e) Adjusted Beginning Balance (F1c + F1d)           |                |                |                           |                |                           |                  |                |                           |
| 2) Ending Balance, June 30 (E + F1e)                |                |                |                           |                |                           |                  |                |                           |
| Components of Ending Fund Balance                   |                |                |                           |                |                           |                  |                |                           |
| a) Nonspendable Revolving Cash                      | 9711           | 70,000.00      | 0.00                      | 70,000.00      | 70,000.00                 | 0.00             | 70,000.00      | 0.0%                      |
| Stores  | 9712           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| Prepaid Items                                       | 9713           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| All Others  | 9719           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| b) Restricted                                       | 9740           | 0.00           | 53,106,528.00             | 53,106,528.00  | 0.00                      | 78,883,818.00    | 78,883,818.00  | 48.5%                     |
| c) Committed Stabilization Arrangements             | 9750           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| Other Commitments (by Resource/Object)              | 9760           | 0.00           | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.0%                      |
| d) Assigned   |                |                |                           |                |                           |                  |                |                           |
| Other Assignments (by Resource/Object)              | 9780           | 81,889,039.00  | 0.00                      | 81,889,039.00  | 64,455,250.00             | 0.00             | 64,455,250.00  | -21.3%                    |
| ACCESS LCFF / LCAP Priorities                       | 9780           |                |                           |                | 27,997,980.00             |                  | 27,997,980.00  |                           |
| Mandated Costs                                      | 9780           |                |                           |                | 7,532,847.00              |                  | 7,532,847.00   |                           |
| COE LCAP Support & Approval                         | 9780           |                |                           |                | 5,995,316.00              |                  | 5,995,316.00   |                           |
| Medical Administrative Activities (MAA)             | 9780           |                |                           |                | 5,243,260.00              |                  | 5,243,260.00   |                           |
| OCDE ERATE  | 9780           |                |                           |                | 2,796,434.00              |                  | 2,796,434.00   |                           |
| Risk Management Safety & Security                   | 9780           |                |                           |                | 1,022,248.00              |                  | 1,022,248.00   |                           |
| Reserve for Outdated Checks                         | 9780           |                |                           |                | 944,801.00                |                  | 944,801.00     |                           |
| CTEP (ROP) Tier III                                 | 9780           |                |                           |                | 812,324.00                |                  | 812,324.00     |                           |
| Various Other Designated Programs                   | 9780           |                |                           |                | 656,857.00                |                  | 656,857.00     |                           |
| FIS V-Card District Discretionary                   | 9780           |                |                           |                | 568,839.00                |                  | 568,839.00     |                           |
| Various Workshop Programs                           | 9780           |                |                           |                | 412,515.00                |                  | 412,515.00     |                           |
| County Board Discretionary                          | 9780           |                |                           |                | 350,000.00                |                  | 350,000.00     |                           |
| Counter Services                                    | 9780           |                |                           |                | 243,862.00                |                  | 243,862.00     |                           |

| Description                             | Function Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Instructional Materials Lottery         | 1100           | 9780         |                           |                |                           | 9,562,764.00     |                |                           |                     |
| CTEP (ROP) Lottery                      | 1100           | 9780         |                           |                |                           | 345,203.00       |                |                           |                     |
| ACCESS LCFF/LCAP Priorities             | 0000           | 9780         | 42,802,186.00             |                | 42,802,186.00             |                  |                |                           |                     |
| Mandated Costs                          | 0000           | 9780         | 8,388,907.00              |                | 8,388,907.00              |                  |                |                           |                     |
| COE LCAP Support & Approval             | 0000           | 9780         | 4,934,162.00              |                | 4,934,162.00              |                  |                |                           |                     |
| Medical Administrative Activities (MAA) | 0000           | 9780         | 4,588,175.00              |                | 4,588,175.00              |                  |                |                           |                     |
| OCDE ERATE                              | 0000           | 9780         | 2,867,394.00              |                | 2,867,394.00              |                  |                |                           |                     |
| Reserve for ACCESS Book Adoption &      | 0000           | 9780         | 2,021,443.00              |                | 2,021,443.00              |                  |                |                           |                     |
| 2015-16 One-Time Discretionary Funddir  | 0000           | 9780         | 1,694,747.00              |                | 1,694,747.00              |                  |                |                           |                     |
| Risk Management Safety & Security       | 0000           | 9780         | 1,023,368.00              |                | 1,023,368.00              |                  |                |                           |                     |
| Reserve for Outdated Checks             | 0000           | 9780         | 894,801.00                |                | 894,801.00                |                  |                |                           |                     |
| CTEP (ROP) Tier III                     | 0000           | 9780         | 812,324.00                |                | 812,324.00                |                  |                |                           |                     |
| Various Other Designated Programs       | 0000           | 9780         | 533,292.00                |                | 533,292.00                |                  |                |                           |                     |
| EISS Workshop                           | 0000           | 9780         | 517,498.00                |                | 517,498.00                |                  |                |                           |                     |
| Various Workshop Trainings              | 0000           | 9780         | 450,475.00                |                | 450,475.00                |                  |                |                           |                     |
| County Board Discretionary              | 0000           | 9780         | 350,000.00                |                | 350,000.00                |                  |                |                           |                     |
| FIS V-Card District Discretionary       | 0000           | 9780         | 308,839.00                |                | 308,839.00                |                  |                |                           |                     |
| Special Schools Tier III                | 0000           | 9780         | 240,316.00                |                | 240,316.00                |                  |                |                           |                     |
| Courier Services                        | 0000           | 9780         | 233,194.00                |                | 233,194.00                |                  |                |                           |                     |
| Special Education JPA                   | 0000           | 9780         | 214,730.00                |                | 214,730.00                |                  |                |                           |                     |
| Instructional Materials Lottery         | 1100           | 9780         | 8,656,395.00              |                | 8,656,395.00              |                  |                |                           |                     |
| CTEP (ROP) Lottery                      | 1100           | 9780         | 355,753.00                |                | 355,753.00                |                  |                |                           |                     |
| e) Unassigned/Unappropriated            |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties      | 9789           |              | 129,976,823.00            | 0.00           | 129,976,823.00            | 0.00             |                | 125,789,081.00            | -3.2%               |
| Unassigned/Unappropriated Amount        | 9790           |              | 0.00                      | 0.00           | 0.00                      | 0.00             |                | 0.00                      | 0.0%                |

Orange County Department of Education  
Orange County

July 1 Budget  
County School Service Fund  
Exhibit: Restricted Balance Detail

30 10306 0000000  
Form 01

| Resource | Description   | 2020-21           |               | 2021-22           |        |
|----------|---|-------------------|---------------|-------------------|--------|
|          |   | Estimated Actuals | Budget        | Estimated Actuals | Budget |
| 3212     | Elementary and Secondary School Relief II (ESSER II) Fund         | 1,860,575.00      | 1,191,572.00  |                   |        |
| 5640     | Medi-Cal Billing Option   | 278,842.00        | 152,094.00    |                   |        |
| 6300     | Lottery: Instructional Materials                                  | 2,478,244.00      | 2,694,441.00  |                   |        |
| 6371     | CalWORKs for ROCP or Adult Education                              | 41,914.00         | 41,914.00     |                   |        |
| 6388     | Strong Workforce Program  | 2,299,411.00      | 1,919,288.00  |                   |        |
| 6500     | Special Education   | 1,532,003.00      | 1,547,072.00  |                   |        |
| 6512     | Special Ed: Mental Health Services                                | 49,354.00         | 0.00          |                   |        |
| 6546     | Mental Health-Related Services                                    | 24,376.00         | 48,752.00     |                   |        |
| 7311     | Classified School Employee Professional Development Block Grant   | 124,690.00        | 124,690.00    |                   |        |
| 7388     | SB 117 COVID-19 LEA Response Funds                                | 111,160.00        | 111,160.00    |                   |        |
| 7425     | Expanded Learning Opportunities (ELO) Grant                       | 3,658,918.00      | 458,918.00    |                   |        |
| 7426     | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 321,528.00        | 0.00          |                   |        |
| 7810     | Other Restricted State  | 3,436,715.00      | 33,860,393.00 |                   |        |
| 8150     | Ongoing & Major Maintenance Account (RMA: Education Code Secti    | 26,039,772.00     | 30,883,377.00 |                   |        |
| 9010     | Other Restricted Local  | 10,849,026.00     | 5,850,147.00  |                   |        |
|          | Total, Restricted Balance   | 53,106,528.00     | 78,883,818.00 |                   |        |

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

| <u>DESCRIPTION</u>                        | 2019-20<br><u>Unaudited<br/>Actuals</u> | 2020-21<br><u>Estimated<br/>Budget</u> | 2021-22<br><u>Adopted<br/>Budget</u> | 2022-23<br><u>Projected<br/>Budget</u> | 2023-24<br><u>Projected<br/>Budget</u> |
|---|---|--|--------------------------------------|--|--|
| <u>A. REVENUES</u>                        |   |  |                                      |  |  |
| LCFF/Revenue Limit Sources                | 105,505,819                             | 110,730,851                            | 109,841,763                          | 110,121,403                            | 110,112,203                            |
| Federal Revenues                          | 35,578,756                              | 46,501,828                             | 14,606,909                           | 15,341,213                             | 15,341,213                             |
| Other State Revenues                      | 17,083,230                              | 31,010,753                             | 66,297,888                           | 29,063,204                             | 23,664,373                             |
| Other Local Revenue                       | 38,844,290                              | 56,799,767                             | 85,072,045                           | 84,421,305                             | 86,030,007                             |
| Other Transfers                           | 71,765,905                              | 34,589,438                             | 38,610,868                           | 38,610,868                             | 38,610,868                             |
| <b>TOTAL REVENUES</b>                     | <b>268,778,000</b>                      | <b>279,632,637</b>                     | <b>314,429,473</b>                   | <b>277,557,993</b>                     | <b>273,758,664</b>                     |
| <u>B. EXPENDITURES</u>                    |   |  |                                      |  |  |
| Certificated Salaries                     | 47,692,362                              | 49,049,566                             | 50,820,871                           | 53,280,923                             | 56,199,650                             |
| Classified Salaries                       | 55,212,943                              | 57,931,522                             | 60,956,391                           | 62,688,586                             | 65,174,953                             |
| Employee Benefits                         | 51,958,707                              | 53,802,249                             | 60,513,501                           | 63,004,838                             | 65,352,973                             |
| Books and Supplies                        | 9,134,884                               | 10,166,474                             | 31,617,023                           | 34,262,695                             | 34,450,508                             |
| Services, Other Oper. Exps                | 44,748,453                              | 45,217,216                             | 51,708,102                           | 51,125,911                             | 51,500,577                             |
| Capital Outlay                            | 3,316,216                               | 5,219,538                              | 2,824,488                            | 2,824,488                              | 2,824,488                              |
| Other Outgo                               | 18,316,276                              | 23,875,074                             | 50,306,984                           | 51,206,584                             | 50,590,711                             |
| Program Reductions                        |   |  |                                      | (6,900,000)                            | (6,900,000)                            |
| <b>TOTAL EXPENDITURES</b>                 | <b>230,379,840</b>                      | <b>245,261,639</b>                     | <b>308,747,360</b>                   | <b>311,494,025</b>                     | <b>319,193,860</b>                     |
| <u>C. EXCESS (DEFICIENCY)</u>             | <u>38,398,160</u>                       | <u>34,370,998</u>                      | <u>5,682,113</u>                     | <u>(33,936,032)</u>                    | <u>(45,435,196)</u>                    |
| <u>D. OTHER SOURCES/USES</u>              |   |  |                                      |  |  |
| Interfund Transfers In - Spec Reserve     | 0                                       | 0                                      | 0                                    | 0                                      | 0                                      |
| Interfund Transfers In - Other            | 0                                       | 0                                      | 0                                    | 0                                      | 0                                      |
| Interfund Transfers Out - Child Care Fund | 478,523                                 | 776,153                                | 545,619                              | 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>   | 2019-20<br>Unaudited<br><u>Actuals</u> | 2020-21<br>Estimated Actuals<br><u>Budget</u> | 2021-22<br>Adopted Budget<br><u>Budget</u> | 2022-23<br>Projected<br><u>Budget</u> | 2023-24<br>Projected<br><u>Budget</u> |
|--|--|---|--|---------------------------------------|---------------------------------------|
| <u>D.</u>  |  |   |  |                                       |                                       |
| Other Sources - Other Contributions to Restricted Programs   | 0<br>0                                 | 0<br>0  | 0<br>0                                     | 0<br>0                                | 0<br>0                                |
| <b>Total Other Sources/Uses</b>                              | <b>(1,459,258)</b>                     | <b>(1,756,888)</b>                            | <b>(1,526,354)</b>                         | <b>(1,493,325)</b>                    | <b>(1,493,325)</b>                    |
| <u>E.</u> NET INCREASE (DECREASE)                            | 36,938,902                             | 32,614,110                                    | 4,155,759                                  | (35,429,357)                          | (46,928,521)                          |
| <u>F.</u> <u>FUND BALANCE</u>                                |  |   |  |                                       |                                       |
| Beginning Balance, July 1,<br>Audit Adjustments/Restatements | 195,489,378<br>0                       | 232,428,280<br>0                              | 265,042,392<br>0                           | 269,198,151<br>0                      | 233,768,793<br>0                      |
| <b>Net Beginning Balance</b>                                 | <b>195,489,378</b>                     | <b>232,428,280</b>                            | <b>265,042,392</b>                         | <b>269,198,151</b>                    | <b>233,768,793</b>                    |
| <b>Ending Balance, June 30,</b>                              | <b>232,428,280</b>                     | <b>265,042,390</b>                            | <b>269,198,151</b>                         | <b>233,768,793</b>                    | <b>186,840,272</b>                    |
| <u>Components of Ending Fund Balance</u>                     |  |   |  |                                       |                                       |
| Revolving Cash Stores  | 70,000<br>0                            | 70,000<br>0                                   | 70,000<br>0                                | 70,000<br>0                           | 70,000<br>0                           |
| Legally Restricted   | 45,364,305                             | 53,106,528                                    | 78,883,822                                 | 59,501,520                            | 32,097,615                            |
| <u>Board Designated</u>                                      |  |   |  |                                       |                                       |
| Designated Amounts   | 64,725,392                             | 81,889,039                                    | 64,455,248                                 | 52,788,970                            | 37,582,795                            |
| Economic Uncertainties                                       | 122,268,583                            | 129,976,823                                   | 125,789,081                                | 121,408,303                           | 117,089,863                           |
| Undesignated Amounts   | (0)                                    | 0   | (0)  | (0)                                   | (0)                                   |

Orange County Department of Education  
2021-22 Adopted Budget  
June 16, 2021

**Criteria and Standards Review Summary Explanation if Criteria are Not Met**

1a **Average Daily Attendance (ADA) – County Operations Grant**

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

3 **Salaries and Benefits**

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

4a **Other Revenues**

Projected Other Revenues are not meeting the standard because we are budgeting to increase in funding from one-time entitlements, an increase for the Multi-Tiered System of Support, and an increase in the Medical Administrative Activities (MAA) program. We are also reducing funding in the future years due to the one-time funding received in prior years.

4b **Other Expenditures**

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

**Supplemental explanations if answered yes:**

S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term 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 at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17

Orange County Department of Education  
2021-22 Adopted Budget  
June 16, 2021

- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S8 Salary and benefit negotiations are still open for all bargaining groups.
- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 2, 2021 and on the agenda for action on June 16, 2021.
- S10 The 2021-22 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

**ANNUAL BUDGET REPORT:**  
July 1, 2021 Budget Adoption

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

Public Hearing:

Adoption Date: June 16, 2021

Place: Orange County Department of Education  
Date: June 16, 2021  
Time: 4:00 PM

Signed: \_\_\_\_\_

Clerk/Secretary of the County Board  
(Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares  
Chief Business Official's Name: Renee Hendrick  
CBO's Title: Associate Superintendent, Administrati  
CBO's Telephone: (714) 966-4061

### Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) |  |  | No           | Yes |
|--------------------------------------|--|--|--------------|-----|
| S6                                   | Long-term Commitments                        | Does the county office have long-term (multiyear) commitments or debt agreements?  |              | X   |
|                                      |  | <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>                                       | X            |     |
| S7a                                  | Postemployment Benefits Other than Pensions  | Does the county office provide postemployment benefits other than pensions (OPEB)?   |              | X   |
|                                      |  | <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>  | X            |     |
|                                      |  | <ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>  | X            |     |
|                                      |  | <ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>  | X            |     |
| S7b                                  | Other Self-insurance Benefits                | Does the county office provide other self-insurance benefits (e.g., workers' compensation)?  |              | X   |
| S8                                   | Status of Labor Agreements                   | Are salary and benefit negotiations still open for:  |              |     |
|                                      |  | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>  |              | X   |
|                                      |  | <ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>  |              | X   |
| S9                                   | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>  | n/a          |     |
|                                      |  | <ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>                                     |              | X   |
|                                      |  | <ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>  | Jun 16, 2021 |     |
| S10                                  | LCAP Expenditures                            | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? |              | X   |

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

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

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

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

| Fiscal Year                 | County Operations Grant Funded ADA   |  |  | Status  |
|-----------------------------|--------------------------------------|--|--|---------|
|                             | Original Budget<br>(Form A, Line B5) | Estimated/Unaudited Actuals<br>(Form A, Line B5) | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) |         |
| Third Prior Year (2018-19)  | 473,373.37                           | 459,033.35                                       | 3.0%   | Not Met |
| Second Prior Year (2019-20) | 465,274.46                           | 455,969.55                                       | 2.0%   | Not Met |
| First Prior Year (2020-21)  | 455,856.88                           | 456,472.06                                       | N/A  | Met     |

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

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

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

| Fiscal Year                 | County and Charter School Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded County Program ADA<br>(Form A, Line B2g) | County Operations Grant ADA<br>(Form A, Line B5) | Charter School ADA and Charter Schoo Funded County Program ADA<br>(Form A, Lines C1 and C3f) |
|-----------------------------|--|--|--|--|
| Third Prior Year (2018-19)  | 1,846.91   | 3,175.25   | 459,033.35                                       | 179.15   |
| Second Prior Year (2019-20) | 2,597.28   | 3,635.27   | 455,969.55                                       | 199.29   |
| First Prior Year (2020-21)  | 2,596.22   | 3,682.46   | 456,472.06                                       | 199.03   |
| Historical Average:         | 2,346.80   | 3,497.66   | 457,158.32                                       | 192.49   |

### County Office's County Operated Programs ADA Standard:

|  |          |          |            |        |
|--|----------|----------|------------|--------|
| Budget Year (2021-22)<br>(historical average plus 2%):         | 2,393.74 | 3,567.61 | 466,301.49 | 196.34 |
| 1st Subsequent Year (2022-23)<br>(historical average plus 4%): | 2,440.67 | 3,637.57 | 475,444.65 | 200.19 |
| 2nd Subsequent year (2023-24)<br>(historical average plus 6%): | 2,487.61 | 3,707.52 | 484,587.82 | 204.04 |

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year                   | County and Charter School Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded County Program ADA<br>(Form A, Line B2g) | County Operations Grant ADA<br>(Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA<br>(Form A, Lines C1 and C3f) |
|-------------------------------|--|--|--|---|
| Budget Year (2021-22)         | 1,003.00   | 3,408.46   | 456,175.33                                       | 129.00  |
| 1st Subsequent Year (2022-23) | 990.00   | 3,478.46   | 456,262.33                                       | 146.00  |
| 2nd Subsequent Year (2023-24) | 944.00   | 3,339.46   | 456,141.33                                       | 164.00  |
| Status:                       | Met  | Met  | Met  | Met   |

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

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: LCFF Revenue

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

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

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

### 2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

#### Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

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

Status: At Target

| I. LCFF Funding                         | Prior Year<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| a. COE funded at Target LCFF            | 26,520,533.00           | 27,852,562.00            | 28,546,270.00                    | 29,428,147.00                    |
| a1. COE Operations Grant                | 45,618,201.00           | 18,521,093.00            | 18,723,951.00                    | 18,407,981.00                    |
| b. COE funded at Hold Harmless LCFF     | N/A                     | N/A                      | N/A                              | N/A                              |
| c. Charter Funded County Program        |                         |                          |                                  |                                  |
| c1. LCFF Entitlement                    |                         |                          |                                  |                                  |
| d. Total LCFF<br>(Sum of a or b, and c) | 72,138,734.00           | 46,373,655.00            | 47,270,221.00                    | 47,836,128.00                    |

#### II. County Operations Grant

Step 1 - Change in Population

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| a. ADA (Funded)<br>(Form A, line B5 and Criterion 1B-2)                | 456,472.06 | 456,175.33 | 456,262.33 | 456,141.33 |
| b. Prior Year ADA (Funded)   |            | 456,472.06 | 456,175.33 | 456,262.33 |
| c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) |            | (296.73)   | 87.00      | (121.00)   |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)    |            | -0.07%     | 0.02%      | -0.03%     |

Step 2 - Change in Funding Level

|   |               |               |               |  |
|---|---------------|---------------|---------------|--|
| a. Prior Year LCFF Funding<br>(Section I-a1 (At Target) or Section I-b<br>(Hold Harmless), prior year column) | 26,520,533.00 | 27,852,562.00 | 28,546,270.00 |  |
| b1. COLA percentage (if COE is at target)   | 5.07%         | 2.48%         | 3.11%         |  |
| b2. COLA amount (proxy for purposes of this criterion)  | 1,344,591.02  | 690,743.54    | 887,789.00    |  |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))   | 1,344,591.02  | 690,743.54    | 887,789.00    |  |
| d. Percent Change Due to Funding Level<br>(Step 2c divided by Step 2a)  | 5.07%         | 2.48%         | 3.11%         |  |

**Step 3 - Weighted Change in Population and Funding Level**

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

|        |        |        |
|--------|--------|--------|
| 5.00%  | 2.50%  | 3.08%  |
| 60.06% | 60.39% | 61.52% |
| 3.00%  | 1.51%  | 1.89%  |

**III. Alternative Education Grant**

**Step 1 - Change in Population**

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

| Prior Year<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 2,596.22                | 1,003.00                 | 990.00                           | 944.00                           |
|                         | 2,596.22                 | 1,003.00                         | 990.00                           |
|                         | (1,593.22)               | (13.00)                          | (46.00)                          |
|                         | -61.37%                  | -1.30%                           | -4.65%                           |

**Step 2 - Change in Funding Level**

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

|               |               |               |
|---------------|---------------|---------------|
| 45,618,201.00 | 18,521,093.00 | 18,723,951.00 |
| 5.07%         | 2.48%         | 3.11%         |
| 2,312,842.79  | 459,323.11    | 582,314.88    |
| 2,312,842.79  | 459,323.11    | 582,314.88    |
| 5.07%         | 2.48%         | 3.11%         |

**Step 3 - Weighted Change in Population and Funding Level**

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

|         |        |        |
|---------|--------|--------|
| -56.30% | 1.18%  | -1.54% |
| 39.94%  | 39.61% | 38.48% |
| -22.49% | 0.47%  | -0.59% |

**IV. Charter Funded County Program**

**Step 1 - Change in Population**

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

| Prior Year<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 199.03                  | 129.00                   | 146.00                           | 164.00                           |
|                         | 199.03                   | 129.00                           | 146.00                           |
|                         | (70.03)                  | 17.00                            | 18.00                            |
|                         | -35.19%                  | 13.18%                           | 12.33%                           |

**Step 2 - Change in Funding Level**

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

|       |       |       |
|-------|-------|-------|
| 0.00  | 0.00  | 0.00  |
| 5.07% | 2.48% | 3.11% |
| 0.00  | 0.00  | 0.00  |
| 0.00% | 0.00% | 0.00% |

**Step 3 - Weighted Change in Population and Funding Level**

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

|         |        |        |
|---------|--------|--------|
| -35.19% | 13.18% | 12.33% |
| 0.00%   | 0.00%  | 0.00%  |
| 0.00%   | 0.00%  | 0.00%  |

**V. Weighted Change**

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| -19.49%                  | 1.98%                            | 1.30%                            |

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

|     |     |     |
|-----|-----|-----|
| N/A | N/A | N/A |
|-----|-----|-----|

## **2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid**

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

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

|   | Prior Year<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected local property taxes<br>(Form 01, Objects 8021 - 8089)                                      | 121,979,464.00          | 121,979,464.00           | 121,979,464.00                   | 121,979,464.00                   |
| Excess Property Tax/Minimum State Aid Standard<br>(Percent change over previous year, plus/minus 1%): | -1.00% to 1.00%         | -1.00% to 1.00%          | -1.00% to 1.00%                  | -1.00% to 1.00%                  |

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

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

|  | Prior Year<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. LCFF Revenue<br>(Fund 01, Objects 8011,<br>8012, 8020-8089) | 148,381,938.00          | 147,581,325.00           | 147,775,532.00                   | 147,766,332.00                   |
| County Office's Projected Change in LCFF Revenue:              | -0.54%                  | 0.13%                    | -0.01%                           |                                  |
| Standard:  | -1.00% to 1.00%         | -1.00% to 1.00%          | -1.00% to 1.00%                  |                                  |
| Status:  | Met                     | Met                      | Met                              |                                  |

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

### 3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):                 | -0.54%                   | 0.13%                            | -0.01%                           |
| 2. County Office's Salaries and Benefits Standard<br>(Line 1, plus/minus 5%): | -5.54% to 4.46%          | -4.87% to 5.13%                  | -5.01% to 4.99%                  |

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

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

| Fiscal Year                   | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Percent Change<br>Over Previous Year | Status  |
|-------------------------------|--|--------------------------------------|---------|
| First Prior Year (2020-21)    | 160,783,337.00   |                                      |         |
| Budget Year (2021-22)         | 172,290,763.00   | 7.16%                                | Not Met |
| 1st Subsequent Year (2022-23) | 178,974,347.00   | 3.88%                                | Met     |
| 2nd Subsequent Year (2023-24) | 186,727,576.00   | 4.33%                                | Met     |

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

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

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

|                                       |   |
|---------------------------------------|---|
| Explanation:<br>(required if NOT met) | Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected budget assumptions recommended by the School Services (SSC) of California dashboard. Contributions for the STRS, PERS, Unemployment Insurance, and Worker's Comp increase continue to have an impact on our benefits cost. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP). |
|---------------------------------------|---|

#### 4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):  | -0.54%                   | 0.13%                            | -0.01%                           |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):   | -10.54% to 9.46%         | -9.87% to 10.13%                 | -10.01% to 9.99%                 |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -5.54% to 4.46%          | -4.87% to 5.13%                  | -5.01% to 4.99%                  |

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

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

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

| Object Range / Fiscal Year  | Amount  | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|-----------------------------------|-------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>     |   |                                   |                                     |
| First Prior Year (2020-21)  | 46,501,828.00   |                                   |                                     |
| Budget Year (2021-22)   | 14,606,909.00   | -68.59%                           | Yes                                 |
| 1st Subsequent Year (2022-23)   | 15,341,213.00   | 5.03%                             | No                                  |
| 2nd Subsequent Year (2023-24)   | 15,341,213.00   | 0.00%                             | No                                  |
| Explanation:<br>(required if Yes)   | Projected Federal Revenue is not meeting the standard due to the decrease from the reclassification of the Medical Administrative Activities (MAA) program from federal revenue to local revenue. These funds are mostly pass through to districts. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary. |                                   |                                     |
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |   |                                   |                                     |
| First Prior Year (2020-21)  | 31,010,753.00   |                                   |                                     |
| Budget Year (2021-22)   | 66,297,888.00   | 113.79%                           | Yes                                 |
| 1st Subsequent Year (2022-23)   | 29,063,204.00   | -56.16%                           | Yes                                 |
| 2nd Subsequent Year (2023-24)   | 23,664,373.00   | -18.58%                           | Yes                                 |
| Explanation:<br>(required if Yes)   | Projected Other State Revenue is not meeting the standard because we are including the increase in funding for the Multi-Tiered System of Support (MTSS) and a reduction for various programs ending June 30. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.                                       |                                   |                                     |
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |   |                                   |                                     |
| First Prior Year (2020-21)  | 91,389,205.00   |                                   |                                     |
| Budget Year (2021-22)   | 123,682,913.00  | 35.34%                            | Yes                                 |
| 1st Subsequent Year (2022-23)   | 123,032,173.00  | -0.53%                            | No                                  |
| 2nd Subsequent Year (2023-24)   | 124,640,875.00  | 1.31%                             | No                                  |
| Explanation:<br>(required if Yes)   | Other Local Revenue is not meeting the standard due to the reclassification of the Medical Administrative Activities (MAA) program from federal revenue to local revenue. These funds are mostly pass through to districts. In addition, we are also budgeting for an increase in the bill back program for Special Education contracts and budgeting for various other new contracts.  |                                   |                                     |
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>  |   |                                   |                                     |
| First Prior Year (2020-21)  | 10,166,474.00   |                                   |                                     |
| Budget Year (2021-22)   | 31,617,023.00   | 210.99%                           | Yes                                 |
| 1st Subsequent Year (2022-23)   | 34,262,695.00   | 8.37%                             | Yes                                 |
| 2nd Subsequent Year (2023-24)   | 34,450,508.00   | 0.55%                             | No                                  |
| Explanation:<br>(required if Yes)   | Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.   |                                   |                                     |

| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) |               |         |     |  |
|--|---------------|---------|-----|--|
| First Prior Year (2020-21)   | 45,217,216.00 |         |     |  |
| Budget Year (2021-22)  | 51,708,102.00 | 14.35%  | Yes |  |
| 1st Subsequent Year (2022-23)  | 44,225,911.00 | -14.47% | Yes |  |
| 2nd Subsequent Year (2023-24)  | 44,600,577.00 | 0.85%   | No  |  |

**Explanation:**  
(required if Yes)  
Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding expenditures, and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Amount         | Percent Change Over Previous Year | Status  |
|---|----------------|-----------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 4B)</b>                     |                |                                   |         |
| First Prior Year (2020-21)  | 168,901,786.00 |                                   |         |
| Budget Year (2021-22)   | 204,587,710.00 | 21.13%                            | Not Met |
| 1st Subsequent Year (2022-23)   | 167,436,590.00 | -18.16%                           | Not Met |
| 2nd Subsequent Year (2023-24)   | 163,646,461.00 | -2.26%                            | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)</b> |                |                                   |         |
| First Prior Year (2020-21)  | 55,383,690.00  |                                   |         |
| Budget Year (2021-22)   | 83,325,125.00  | 50.45%                            | Not Met |
| 1st Subsequent Year (2022-23)   | 78,488,606.00  | -5.80%                            | Met     |
| 2nd Subsequent Year (2023-24)   | 79,051,085.00  | 0.72%                             | Met     |

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)  
Projected Federal Revenue is not meeting the standard due to the decrease from the reclassification of the Medical Administrative Activities (MAA) program from federal revenue to local revenue. These funds are mostly pass through to districts. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

**Explanation:**  
Other State Revenue  
(linked from 4B  
if NOT met)  
Projected Other State Revenue is not meeting the standard because we are including the increase in funding for the Multi-Tiered System of Support (MTSS) and a reduction for various programs ending June 30. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

**Explanation:**  
Other Local Revenue  
(linked from 4B  
if NOT met)  
Other Local Revenue is not meeting the standard due the reclassification of the Medical Administrative Activities (MAA) program from federal revenue to local revenue. These funds are mostly pass through to districts. In addition, we are also budgeting for an increase in the bill back program for Special Education contracts and budgeting for various other new contracts.

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

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)  
Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)  
Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time CARES Act & COVID-19 Response Relief funding expenditures, and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

## 5. CRITERION: Facilities Maintenance

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

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

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

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

| Budgeted<br>Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Resources 0000-1999,<br>Objects 1000-7999) | 3% Required<br>Minimum Contribution<br>(Unrestricted Budget times 3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status       |
|---|---|---|--------------|
| Ongoing and Major Maintenance/Restricted<br>Maintenance Account   | 194,144,453.00  | 5,824,333.59  | 5,824,340.00 |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)  
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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

1. County Office's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements  
(Funds 01 and 17, Object 9750)
  - b. Reserve for Economic Uncertainties  
(Funds 01 and 17, Object 9789)
  - c. Unassigned/Unappropriated  
(Funds 01 and 17, Object 9790)
  - d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
2. Expenditures and Other Financing Uses
  - a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
  - c. Total Expenditures and Other Financing Uses  
(Line 2a plus Line 2b)
3. County Office's Available Reserve Percentage  
(Line 1e divided by Line 2c)

|   | Third Prior Year<br>(2018-19) | Second Prior Year<br>(2019-20) | First Prior Year<br>(2020-21) |
|---|-------------------------------|--------------------------------|-------------------------------|
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 107,738,425.22                | 124,496,074.87                 | 151,811,802.00                |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 0.00                          |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00                          | (1,087,018.29)                 | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 107,738,425.22                | 123,409,056.58                 | 151,811,802.00                |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)   | 241,447,408.58                | 231,839,098.00                 | 247,018,527.00                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)                   | 48,646,928.60                 | 47,379,975.97                  | 45,746,603.00                 |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 290,094,337.18                | 279,219,073.97                 | 292,765,130.00                |
| 3. County Office's Available Reserve Percentage<br>(Line 1e divided by Line 2c)   | 37.1%                         | 44.2%                          | 51.9%                         |

| County Office's Deficit Spending Standard Percentage Levels<br>(Line 3 times 1/3): | 12.4% | 14.7% | 17.3% |
|--|-------|-------|-------|
|  |       |       |       |

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2018-19)               | 20,285,583.59  | 160,573,772.65  | N/A   | Met    |
| Second Prior Year (2019-20)              | 35,623,021.01  | 138,202,779.34  | N/A   | Met    |
| First Prior Year (2020-21)               | 24,871,887.00  | 144,953,927.00  | N/A   | Met    |
| Budget Year (2021-22) (Information only) | (21,621,531.00)  | 194,144,453.00  |   |        |

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

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

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

Explanation:  
(required if NOT met)

## 7. CRITERION: Fund Balance

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

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

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

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

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

310,273,714

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

### 7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

Yes

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223):

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| 43,742,542.00            | 43,742,542.00                    | 43,742,542.00                    |

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

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

| Fiscal Year                              | Unrestricted County School Service Fund Beginning Balance <sup>3</sup><br>(Form 01, Line F1e, Unrestricted Column) | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals  |        |
| Third Prior Year (2018-19)               | 128,115,844.00   | 131,155,369.74   | N/A    |
| Second Prior Year (2019-20)              | 146,817,628.00   | 151,440,953.33   | N/A    |
| First Prior Year (2020-21)               | 175,270,296.00   | 187,063,975.00   | N/A    |
| Budget Year (2021-22) (Information only) | 211,935,862.00   |  | Met    |

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

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

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

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

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

| Percentage Level <sup>3</sup>  | County Office Total Expenditures and Other Financing Uses <sup>3</sup> |
|--------------------------------|--|
| 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  |

<sup>1</sup>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.

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 310,273,714              | 312,987,350                      | 320,687,185                      |
| County Office's Reserve Standard Percentage Level:   | 2%                       | 2%                               | 2%                               |

### 8A. Calculating the County Office's Reserve Standard

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

1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent (Line A3 times Line A4)
6. Reserve Standard - by Amount (From percentage level chart above)
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| 310,273,714.00           | 312,987,350.00                   | 320,687,185.00                   |
| 43,742,542.00            | 43,742,542.00                    | 43,742,542.00                    |
| 310,273,714.00           | 312,987,350.00                   | 320,687,185.00                   |
| 2%                       | 2%                               | 2%                               |
| 6,205,474.28             | 6,259,747.00                     | 6,413,743.70                     |
| 2,132,000.00             | 2,132,000.00                     | 2,132,000.00                     |
| 6,205,474.28             | 6,259,747.00                     | 6,413,743.70                     |

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

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

Reserve Amounts

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

1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)

County Office's Reserve Standard  
(Section 8A, Line 7):

|         | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------|--------------------------|----------------------------------|----------------------------------|
|         | 0.00                     | 0.00                             | 0.00                             |
|         | 125,789,081.00           | 121,408,303.00                   | 117,089,862.00                   |
|         | 0.00                     | 0.00                             | 0.00                             |
|         | 0.00                     | 0.00                             | 0.00                             |
|         | 0.00                     | 0.00                             | 0.00                             |
|         | 22,059,597.00            | 22,059,597.00                    | 22,059,597.00                    |
|         | 0.00                     | 0.00                             | 0.00                             |
|         | 147,848,678.00           | 143,467,900.00                   | 139,149,459.00                   |
|         | 47.65%                   | 45.84%                           | 43.39%                           |
|         | 6,205,474.28             | 6,259,747.00                     | 6,413,743.70                     |
| Status: | Met                      | Met                              | Met                              |

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?
- 1b. If Yes, identify the expenditures:

No

### S4. Contingent Revenues

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

No

## S5. Contributions

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

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

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

|   |   |
|---|---|
| County Office's Contributions and Transfers Standard: | -10.0% to +10.0%<br>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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year   | Projection     | Amount of Change | Percent Change | Status  |
|---|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2020-21)  | (7,071,796.00) |                  |                |         |
| Budget Year (2021-22)   | (8,030,328.00) | 958,532.00       | 13.6%          | Not Met |
| 1st Subsequent Year (2022-23)   | (7,639,985.00) | (390,343.00)     | -4.9%          | Met     |
| 2nd Subsequent Year (2023-24)   | (7,020,677.00) | (619,308.00)     | -8.1%          | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>   |                |                  |                |         |
| First Prior Year (2020-21)  | 0.00           |                  |                |         |
| Budget Year (2021-22)   | 0.00           | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2022-23)   | 0.00           | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2023-24)   | 0.00           | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |                |                  |                |         |
| First Prior Year (2020-21)  | 1,756,888.00   |                  |                |         |
| Budget Year (2021-22)   | 1,526,354.00   | (230,534.00)     | -13.1%         | Not Met |
| 1st Subsequent Year (2022-23)   | 1,493,325.00   | (33,029.00)      | -2.2%          | Met     |
| 2nd Subsequent Year (2023-24)   | 1,493,325.00   | 0.00             | 0.0%           | Met     |

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

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

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

|                                       |  |
|---------------------------------------|--|
| Explanation:<br>(required if NOT met) |  |
|---------------------------------------|--|

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

Explanation:  
(required if NOT met)

Transfers Out from unrestricted programs to some restricted programs are not meeting the standard because the transfer is used to cover the operating deficit in the increase cost of special education in the alternative education program. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Project Information:  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?  
(If No, skip item 2 and sections S6B and S6C)
- |     |
|-----|
| Yes |
|-----|
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2021 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Leases                        | 0                    | 01/Various                           | 01/56xx/Various             | 0                                    |
| Certificates of Participation | 9                    | 01/8615                              | 01/56/734x                  | 10,785,000                           |
| General Obligation Bonds      |                      |                                      |                             |                                      |
| Supp Early Retirement Program | 2                    | 01/Various                           | 01/12/Various               | 2,933,142                            |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          | 1                    | 01//12/Various                       | 01/12/Various               | 0                                    |

Other Long-term Commitments (do not include OPEB):

|        |  |  |            |
|--------|--|--|------------|
|        |  |  |            |
|        |  |  |            |
|        |  |  |            |
|        |  |  |            |
|        |  |  |            |
| TOTAL: |  |  | 13,718,142 |

| Type of Commitment (continued) | Prior Year<br>(2020-21)<br>Annual Payment<br>(P & I) | Budget Year<br>(2021-22)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2022-23)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2023-24)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|---|---|---|
| Leases                         |  |   |   |   |
| Certificates of Participation  | 1,375,906  | 1,374,666   | 1,372,574   | 1,374,630   |
| General Obligation Bonds       |  |   |   |   |
| Supp Early Retirement Program  | 1,466,571  | 1,466,571   | 0   | 0   |
| State School Building Loans    |  |   |   |   |
| Compensated Absences           | 432,154  | 432,154   |   |   |

Other Long-term Commitments (continued):

|   |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
| Total Annual Payments:  | 3,274,631 | 3,273,391 | 1,372,574 | 1,374,630 |
| Has total annual payment increased over prior year (2020-21)? | No        | No        | No        | No        |

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes
2. For the county office's OPEB:
  - a. Are they lifetime benefits?
 

No
  - b. Do benefits continue past age 65?
 

No
  - c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:
 

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

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

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

|                     |                 |
|---------------------|-----------------|
| Self-Insurance Fund | Government Fund |
| 0                   | 4,274,297       |

4. OPEB Liabilities
  - a. Total OPEB liability
 

|              |
|--------------|
| 3,381,489.00 |
| 0.00         |
| 3,381,489.00 |
  - b. OPEB plan(s) fiduciary net position (if applicable)
  - c. Total/Net OPEB liability (Line 4a minus Line 4b)
  - 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.

|              |
|--------------|
| 3,381,489.00 |
| 0.00         |
| 3,381,489.00 |
| Actuarial    |
| Oct 23, 2020 |

5. OPEB Contributions
  - a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
  - b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
  - c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
  - d. Number of retirees receiving OPEB benefits

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00                     | 0.00                             | 0.00                             |
| 0.00                     | 0.00                             | 0.00                             |
| 247,707.00               | 247,529.00                       | 221,625.00                       |
| 51                       | 51                               | 51                               |

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

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)  
 Yes
2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

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

3. Self-Insurance Liabilities

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

|            |
|------------|
| 343,192.00 |
| 0.00       |

4. Self-Insurance Contributions

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| 2,270,885.00             | 2,270,885.00                     | 2,270,885.00                     |
| 0.00                     | 0.00                             | 0.00                             |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 255.7                                 | 252.7                    | 252.7                            | 252.7                            |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

**Negotiations Settled**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

|                          |                          |                          |
|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|

**One Year Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year  
or

**Multyear Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% 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:

|                      |
|----------------------|
| <input type="text"/> |
|----------------------|

**Negotiations Not Settled**

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

382,828

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

|                        |                        |                        |
|------------------------|------------------------|------------------------|
| <input type="text"/> 0 | <input type="text"/> 0 | <input type="text"/> 0 |
|------------------------|------------------------|------------------------|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 10,604,186               | 10,604,186                       | 10,604,186                       |
| 95.0%                    | 95.0%                            | 95.0%                            |
| 0.0%                     | 0.0%                             | 0.0%                             |

**Certificated (Non-management) Prior Year Settlements**

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

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



**Certificated (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | No                               | No                               |
| 454,733                  | 460,527                          | 466,395                          |
| 1.3%                     | 1.3%                             | 1.3%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | No                               | No                               |
| Yes                      | No                               | No                               |

**Certificated (Non-management) - Other**

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

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

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

|  | Prior Year (2nd Interim)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 508.7                                 | 509.5                    | 509.5                            | 509.5                            |

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

**Negotiations Settled**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

|                          |                          |                          |
|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|

**One Year Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% 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:

|                      |
|----------------------|
| <input type="text"/> |
|----------------------|

**Negotiations Not Settled**

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

372,963

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

|                        |                        |                        |
|------------------------|------------------------|------------------------|
| <input type="text"/> 0 | <input type="text"/> 0 | <input type="text"/> 0 |
|------------------------|------------------------|------------------------|

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

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

**Classified (Non-management) Prior Year Settlements**

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 5,745,633                | 5,745,633                        | 5,745,633                        |
| 97.8%                    | 97.8%                            | 97.8%                            |
| 0.0%                     | 0.0%                             | 0.0%                             |

|    |  |
|----|--|
| No |  |
|    |  |

**Classified (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | No                               | No                               |
| 281,024                  | 283,834                          | 286,673                          |
| 1.0%                     | 1.0%                             | 1.0%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | No                               | No                               |
| Yes                      | No                               | No                               |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

|  | Prior Year (2nd Interim)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 381.0                                 | 386.2                    | 386.2                            | 386.2                            |

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

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

**Negotiations Settled**

2. Salary settlement:

|   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |                          |                                  |                                  |
| Total cost of salary settlement   |                          |                                  |                                  |
| % change in salary schedule from prior year (may enter text, such as "Reopener")          |                          |                                  |                                  |

**Negotiations Not Settled**

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

572,007

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | 0                        | 0                                | 0                                |

4. Amount included for any tentative salary schedule increases

|           | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|-----------|--------------------------|----------------------------------|----------------------------------|
| No        | No                       | No                               | No                               |
| 9,774,320 | 9,774,320                | 9,774,320                        | 9,774,320                        |
| 97.8%     | 97.8%                    | 97.8%                            | 97.8%                            |
| 0.0%      | 0.0%                     | 0.0%                             | 0.0%                             |

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

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

|         | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------|--------------------------|----------------------------------|----------------------------------|
| Yes     | No                       | No                               | No                               |
| 374,740 | 378,457                  | 382,241                          |                                  |
| 1.0%    | 1.0%                     | 1.0%                             |                                  |

**Management/Supervisor/Confidential Step and Column Adjustments**

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

|    | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|----|--------------------------|----------------------------------|----------------------------------|
| No | No                       | No                               | No                               |
| 0  | 0                        | 0                                | 0                                |

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

1. Are costs of other benefits included in the budget and MYPs?  
 2. Total cost of other benefits  
 3. Percent change in cost of other benefits over prior year

|    | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|----|--------------------------|----------------------------------|----------------------------------|
| No | No                       | No                               | No                               |
| 0  | 0                        | 0                                | 0                                |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

Yes

Jun 16, 2021

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

|  |
|--|
|  |
|--|

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## End of County Office Budget Criteria and Standards Review

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| Description  | 2020-21 Estimated Actuals |            |            | 2021-22 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| 1. County Program Alternative Education Grant ADA  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| a. County Group Home and Institution Pupils  | 396.00                    | 475.03     | 475.03     | 186.00            | 186.00               | 186.00               |
| b. Juvenile Halls, Homes, and Camps  |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      | 1,740.00                  | 2,121.19   | 2,121.19   | 817.00            | 817.00               | 817.00               |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)                                      | 2,136.00                  | 2,596.22   | 2,596.22   | 1,003.00          | 1,003.00             | 1,003.00             |
| 2. District Funded County Program ADA  | 3,310.00                  | 3,263.28   | 3,310.00   | 3,036.00          | 3,036.00             | 3,036.00             |
| a. County Community Schools  | 335.85                    | 335.85     | 335.85     | 335.85            | 335.85               | 335.85               |
| b. Special Education-Special Day Class   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Special Education-NPS/LCI   | 36.61                     | 36.61      | 36.61      | 36.61             | 36.61                | 36.61                |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)  | 3,682.46                  | 3,635.74   | 3,682.46   | 3,408.46          | 3,408.46             | 3,408.46             |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)  | 5,818.46                  | 6,231.96   | 6,278.68   | 4,411.46          | 4,411.46             | 4,411.46             |
| 4. Adults in Correctional Facilities   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 5. County Operations Grant ADA   | 456,472.06                | 456,472.06 | 456,472.06 | 456,175.33        | 456,175.33           | 456,175.33           |
| 6. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)                                       |                           |            |            |                   |                      |                      |

| Description   | 2020-21 Estimated Actuals |            |            | 2021-22 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| 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.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| 1. Total Charter School Regular ADA   |                           |            |            |                   |                      |                      |
| 2. Charter School County Program Alternative Education ADA  |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| d. Total, Charter School County Program Alternative Education ADA<br>(Sum of Lines C2a through C2c)   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 3. Charter School Funded County Program ADA   | 199.03                    | 199.03     | 199.03     | 129.00            | 129.00               | 129.00               |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. Total, Charter School Funded County Program ADA<br>(Sum of Lines C3a through C3e)  | 199.03                    | 199.03     | 199.03     | 129.00            | 129.00               | 129.00               |
| 4. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C1, C2d, and C3f)  | 199.03                    | 199.03     | 199.03     | 129.00            | 129.00               | 129.00               |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| 5. Total Charter School Regular ADA   |                           |            |            |                   |                      |                      |
| 6. Charter School County Program Alternative Education ADA  |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| d. Total, Charter School County Program Alternative Education ADA<br>(Sum of Lines C6a through C6c)   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 7. Charter School Funded County Program ADA   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. Total, Charter School Funded County Program ADA<br>(Sum of Lines C7a through C7e)  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8)   | 199.03                    | 199.03     | 199.03     | 129.00            | 129.00               | 129.00               |

| Description   | Resource Codes          | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget    | Percent<br>Difference |
|---|-------------------------|--------------|------------------------------|----------------------|-----------------------|
| <b>A. REVENUES</b>  |                         |              |                              |                      |                       |
| 1) LCFF Sources   | 8010-8099               |              | 0.00                         | 0.00                 | 0.0%                  |
| 2) Federal Revenue  | 8100-8299               |              | 30,447,376.00                | 17,448,030.00        | -42.7%                |
| 3) Other State Revenue  | 8300-8599               |              | 23,442,088.00                | 21,447,887.00        | -8.5%                 |
| 4) Other Local Revenue  | 8600-8799               |              | 805,633.00                   | 805,633.00           | 0.0%                  |
| <b>5) TOTAL, REVENUES</b>   |                         |              | <b>54,695,097.00</b>         | <b>39,701,550.00</b> | <b>-27.4%</b>         |
| <b>B. EXPENDITURES</b>  |                         |              |                              |                      |                       |
| 1) Certificated Salaries  | 1000-1999               |              | 9,497.00                     | 226,651.00           | 2286.6%               |
| 2) Classified Salaries  | 2000-2999               |              | 3,169,570.00                 | 3,437,730.00         | 8.5%                  |
| 3) Employee Benefits  | 3000-3999               |              | 1,562,964.00                 | 1,927,823.00         | 23.3%                 |
| 4) Books and Supplies   | 4000-4999               |              | 125,297.00                   | 596,116.00           | 375.8%                |
| 5) Services and Other Operating Expenditures  | 5000-5999               |              | 45,866,317.00                | 30,621,713.00        | -33.2%                |
| 6) Capital Outlay   | 6000-6999               |              | 0.00                         | 0.00                 | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299,<br>7400-7499 |              | 0.00                         | 0.00                 | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  | 7300-7399               |              | 4,737,605.00                 | 3,437,136.00         | -27.4%                |
| <b>9) TOTAL, EXPENDITURES</b>   |                         |              | <b>55,471,250.00</b>         | <b>40,247,169.00</b> | <b>-27.4%</b>         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                         |              | (776,153.00)                 | (545,619.00)         | -29.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                         |              |                              |                      |                       |
| 1) Interfund Transfers<br>a) Transfers In   | 8900-8929               |              | 776,153.00                   | 545,619.00           | -29.7%                |
| b) Transfers Out  | 7600-7629               |              | 0.00                         | 0.00                 | 0.0%                  |
| 2) Other Sources/Uses<br>a) Sources   | 8930-8979               |              | 0.00                         | 0.00                 | 0.0%                  |
| b) Uses   | 7630-7699               |              | 0.00                         | 0.00                 | 0.0%                  |
| 3) Contributions  | 8980-8999               |              | 0.00                         | 0.00                 | 0.0%                  |
| <b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>   |                         |              | <b>776,153.00</b>            | <b>545,619.00</b>    | <b>-29.7%</b>         |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    | 9791           |              | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments   | 9793           |              | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements  | 9795           |              | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   | 9711           |              | 0.00                         | 0.00              | 0.0%                  |
| Stores   | 9712           |              | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  | 9713           |              | 0.00                         | 0.00              | 0.0%                  |
| All Others   | 9719           |              | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  | 9740           |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     | 9750           |              | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  | 9760           |              | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  | 9780           |              | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             | 9789           |              | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               | 9790           |              | 0.00                         | 0.00              | 0.0%                  |

**Orange County Department of Education  
ALL FUND STATEMENT  
2021-22 Adopted Budget**

| Form 01<br>General Fund |                              | Form 10<br>Special Education Pass-Through Fund |                             |                              |                              |
|-------------------------|------------------------------|--|-----------------------------|------------------------------|------------------------------|
| Subfund 0101            |                              | Subfund 1010                                   |                             | 2021-22<br>Adopted<br>Budget |                              |
| 2020-21                 | 2021-22<br>Adopted<br>Budget | 2020-21  | Estimated Actuals<br>Budget | 2021-22<br>Adopted<br>Budget | 2021-22<br>Adopted<br>Budget |
| 279,632,637             | 314,429,473                  |  | 47,959,975                  | 48,240,841                   |                              |
| 245,261,639             | 308,747,360                  |  | 45,779,287                  | 45,927,795                   |                              |
|                         |                              |  |                             |                              |                              |
| 34,370,998              | 5,682,113                    |  | 2,180,688                   | 2,313,046                    |                              |
| 232,428,280             | 265,042,390                  |  | 9,116,324                   | 11,297,012                   |                              |
|                         |                              |  |                             |                              |                              |
| (1,756,888)             | (1,526,354)                  |  | -                           | -                            |                              |
| 265,042,390             | 269,198,149                  |  | 11,297,012                  | 13,610,058                   |                              |

| Form 17<br>Special Reserve Fund<br>Subfund 7717 |                              | Form 30<br>State School Building Fund<br>Subfund 3033 |                              |
|---|------------------------------|---|------------------------------|
| 2020-21<br>Estimated Actuals<br>Budget          | 2021-22<br>Adopted<br>Budget | 2020-21<br>Estimated Actuals<br>Budget                | 2021-22<br>Adopted<br>Budget |
| 224,618   | 224,618                      | -   | -                            |
| 224,618   | 224,618                      | 224,618   | 224,618                      |
| 25,884,658                                      | 26,109,276                   | 26,109,276  | 26,333,894                   |
| 26,109,276                                      |                              |   |                              |

| Form 56<br>Debt Service Fund (Esplanade) |                | Form 67<br>Subfund 5656 |           | Form 67<br>Subfund 6769 |           | Dental Self-Insurance Fund |           |
|--|----------------|-------------------------|-----------|-------------------------|-----------|----------------------------|-----------|
| 2020-21                                  | 2021-22        | 2020-21                 | 2021-22   | 2020-21                 | 2021-22   | Estimated Actuals          | Budget    |
| Estimated Actuals                        | Adopted Budget | 5,317                   | 5,317     | 1,947,104               | 2,002,455 |                            |           |
| Budget                                   | Budget         | 1,376,294               | 1,375,906 | 1,155,610               | 1,286,000 |                            |           |
| (1,370,977)                              | (1,370,599)    |                         |           | 791,494                 | 716,455   |                            |           |
| 1,310,322                                | 1,315,639      |                         |           | 6,030,765               | 6,822,259 |                            |           |
| 1,376,294                                | 1,375,926      |                         |           | -                       | -         |                            |           |
| 1,315,639                                | 1,320,976      |                         |           |                         |           | 6,822,259                  | 7,538,714 |

**Form 12      Child Development Fund**

**Form 14      Deferred Maintenance Fund**

| <b>Subfund 1414</b> |                          | <b>2020-21</b>        | <b>2021-22</b> |
|---------------------|--------------------------|-----------------------|----------------|
|                     | <b>Estimated Actuals</b> | <b>Adopted Budget</b> | <b>Budget</b>  |
|                     | 1,274,427                | 1,274,427             | 5,536,000      |
|                     | 2,543,000                |                       |                |
|                     | (1,268,573)              | (4,261,573)           |                |
|                     | 30,198,727               |                       | 29,910,889     |
|                     | 980,735                  |                       | 980,735        |
|                     |                          |                       | 28,910,889     |
|                     |                          |                       | 26,630,051     |

**Form 40**  
**Capital Outlay Fund (Esn/Janade)**

| <b>Subfund 4040</b> |                          | <b>2021-22</b>        |
|---------------------|--------------------------|-----------------------|
| <b>2020-21</b>      | <b>Estimated Actuals</b> | <b>Adopted Budget</b> |
| 1,815,501           |                          | 1,887,538             |
| 1,184,866           |                          | 1,186,788             |
|                     |                          |                       |
| 630,633             |                          | 700,770               |
| 2,534,327           |                          | 1,788,666             |
| (1,376,294)         |                          | (1,375,926)           |
|                     |                          |                       |
|                     |                          | 1,788,666             |
|                     |                          | 1,113,510             |

**Orange County Department of Education**  
**List of Contracts**  
**FISCAL YEAR 2021-22**

| CONTRACT TITLE  | AMOUNT     | SOURCE | Funding Source                                 | Purpose of Funds   | Who receives the funding?                             |
|---|------------|--------|--|--|---|
| 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                            | \$ 135,618 | Local  | O.C. Children and Families Commission          | Provide Early Learning support services for CalWORKs HVIP 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                     | \$ 435,736 | 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                         |
| Federal Emergency Management Agency                         | \$ 91,698  | Local  | Sacramento County Office of Education (SCOE)   | Social Emotional Learning training workshop for districts.   | OCDE staff to provide services and training workshops |

|  |              |       |   |   |
|--|--------------|-------|---|---|
|  |              |       |   | Provide services for participating districts. Chapters (students & advisors), Districts that FNL serve:<br>1. AUHSD<br>2. BOUSD<br>3. BPSD<br>4. CUSD<br>5. FJUHSD<br>6. FSD<br>7. GGUSD<br>8. HBUHSD<br>9. OUSD<br>10. SVUSD<br>11. WSD  |
| 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. |
| Healthy Schools Initiative (United Way)                          | \$ 56,000    | 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.   |
| 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.  |
| Improve and Maximize Programs so all Children Thrive (IMFACT)    | \$ 1,390,238 | 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.   |
| Intervention & Regional Capacity Building                        | \$ 91,200    | Local | San Diego County COE                            | Providing services for LEA in support of Title III Technical Assistance for Improvement regional 9. OCDE will continue its work with LEAs within its county as it pertains to Title III.  |
| 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.  |

|   |              |       |   |   |  |
|---|--------------|-------|---|---|--|
| K12 Strong Workforce Program  | \$ 2,268,298 | 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  | \$ 128,500   | 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  |
| Kaiser, Thriving Schools: Resilience in School Environments (RISE) Initiative | \$ 100,000   | Local | Kaiser Permanente   | Supports building the capacity of district and school-level leaders to develop and/or strengthen efforts that promote the social and emotional wellness among students, teachers and staff.   | District and school-level students, teachers   |
| Kinder Readiness Collaborative  | \$ 62,676    | 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)                                    | \$ 1,750,000 | 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.   |
| School Based Violence Prevention Education- VP/E/HCA                          | \$ 1,352,652 | Local | Co. of Orange Health Care Agency  | The purpose of the program is to educate students, families, and school staff, on a variety of violence-focused issues to reduce exposure to violence and its impact on the school environment, local neighborhoods and families.   | 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   | \$ 255,462   | 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  | \$ 120,000   | 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                           | \$ 506,086           | Local | 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) | \$ 508,152           | 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. |
| Tobacco - California Department of Justice               | \$ 144,011           | 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.  |
| <b>Grand Total</b>                                       | <b>\$ 11,442,694</b> |       |  |   |  |

**Orange County Department of Education**  
**List of Entitlements**  
**FISCAL YEAR 2021-22**

| ENTITLEMENT TITLE  | AMOUNT        | SOURCE  | Funding Source  | Purpose of Funds  | Who receives the funding?   |
|--|---------------|---------|---|---|---|
| AB602 Special Education (Apportionment/Low Incidence/Out of Home Care) | \$ 37,435,768 | 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)                                    | \$ 22,610     | 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)              | \$ 127,777    | 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  | \$ 1,225,080  | 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  | \$ 6,073,015  | State   | State Of California   | To provide funding to childcare providers for low-income families.  | Pay to childcare providers  |
| CALWORKS Stage III Federal, F3TO                                       | \$ 2,958,839  | Federal | US Department of Health and Human Services Administration for Children and Families | To provide funding to childcare providers for low-income families.  | Pay to childcare providers  |
| CALWORKS Stage III State, G3TO   | \$ 1,394,786  | State   | State Of California   | To provide funding to childcare providers for low-income families.  | Pay to childcare providers  |
| CCPA ELO Expanded Learning Opportunity                                 | \$ 115,877    | State   | California Department of Education  | To extend instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.   | Funds are used for CCPA Schools   |

|  |              |         |   |   |  |
|--|--------------|---------|---|---|--|
| 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 credentialed or certified.   | Staff salaries and benefits  |
| Dispute Resolution   | \$ 14,601    | Federal | US Department of Education Office of Special Education and Rehabilitative Services            | To provide funding for Dispute Resolution for students/families with special needs.   | Funds training for NOC SELPA Special Education administrators  |
| EIR Education Innovation & Research  | \$ 800,819   | Federal | U.S. Department of Education  | To develop an ecosystem of supports promoting equity and inclusion in computer science for high school young women and Latino students.   | OCDE STEM runs the program and provides services to schools.   |
| ELO Paraprofessional Training  | \$ 50,000    | State   | California Department of Education  | To extend instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. |  |
| Elementary & Secondary School Emergency Relief Fund (ESSER)                    | \$ 1,126,271 | Federal | US Dept. of Treasury  | To provide 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.   | Provide principals and other school leaders with the resources necessary to address the needs of their individual schools. |
| Elementary & Secondary School Relief II (ESSER II)                             | \$ 2,330,997 | Federal | US Dept. of Treasury  | To address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.   | Provide 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 to provide services.  |
| 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                       | \$ 12,407,851 | 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 | \$ 316,621    | 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 IEPs 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                                     | \$ 1,014,704  | State   | State Of California   | To provide countywide coordination services for foster youth services.  | Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts |
| General Alternative Payment Program                       | \$ 11,043,514 | State   | State Of California   | To provide funding to childcare providers for low-income families.  | Pay to childcare providers  |
| Governor's Emergency Education Relief Fund (GEER)         | \$ 336,941    | 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   |
| 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)       | \$ 253,072    | 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 School Districts)  |

|  |              |                 |   |   |  |
|--|--------------|-----------------|---|---|--|
| In Person Instruction (IP)                                   | \$ 1,441,996 | State           | California Department of Education  | For consistent purpose with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction. | 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  | \$ 1,132,509 | 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   | \$ 846,680   | State           | State Of California   | To provide funding for services that are state mandates.  | This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent  |
| McKinney-Vento   | \$ 250,000   | Federal         | US Department of Education Office of Elementary and Secondary Education                                   | To provide 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 |

|   |               |         |  |   |
|---|---------------|---------|--|---|
|   |               |         |  | Butte and Regional County Coordinators, Scholars and educators.<br>Pilot Program includes subagreements to Center Joint USD, Fort Bragg, Madera USD, Morongo USD, Oroville USD, Pittsburg USD and Pomona US. The Coaching Team includes subagreements to Butte COE, Contra Costa COE, Madera COE, Mendocino COE, Los Angeles COE, Sacramento COE, and San Bernardino COE. |
| Multi-Tiered Support System (MTSS)                          | \$ 45,000,000 | State   | State of California  | Developing an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.  |
| Orange County School Threat Assessment & Response- STOP Act | \$ 171,152    | 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.                |
| 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.   |
| Perkins Innovation and Modernization                        | \$ 82,015     | Federal | US Department of Education   | To provide funds for career technical programs.   |
| Preschool Staff Development                                 | \$ 3,682      | 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.   |

|  |              |                 |   |  |  |
|--|--------------|-----------------|---|--|--|
| 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 (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)                            | \$ 148,272   | 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)                  | \$ 109,135   | 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   |
| SELPA Dispute Resolution   | \$ 79,686    | State           | California Department of Education  | Increased number of local disputes related to COVID-19 pandemic and special education distance learning, therefore these funds are to work collaboratively toward solutions and to develop and test procedures, materials and training for ADR is special education. | Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools                             |
| 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.  | Salaries and Benefits for OCDE staff   |
| Systems of Support for Expanded Learning   | \$ 268,462   | 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   | \$ 3,087,356 | 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   | \$ 1,075,120 | 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                           | \$ 134,710   | 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, LEP - Part A                                      | \$ 143,905   | 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   | \$ 218,000   | 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  |
| TUPE Use Prevention Education Tier 2                         | \$ 1,366,813 | 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 | \$ 163,793   | 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 | \$ 163,315   | 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 | \$ 2,729,652          | State   | State Of California                        | To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools.<br>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            | Federal | US Department of Health and Human Services | Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.   | Funding for OCDE administration and teachers working with the Workforce Pathway program                                |
| <b>Grand Total</b>  | <b>\$ 155,752,858</b> |         |  |   |  |

**Orange County Department of Education  
List of Grants  
FISCAL YEAR 2021-22**

| GRANT TITLE                                  | AMOUNT            | SOURCE | Funding Source                            | Purpose of Funds  | Who receives the funding?         |
|--|-------------------|--------|---|---|-----------------------------------|
| Career Technical Education (CTEIG) Incentive | \$ 940,911        | 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 |
| <b>Grand Total</b>                           | <b>\$ 940,911</b> |        |   |   |                                   |

## Subfund: 0101 GENERAL FUND

**ORANGE COUNTY DOE**  
Object Code/Pseudo Summary Report

As of: 06/30/2022

| Object              | Description                     | PRELIMINARY 1 CURRENT BUDGET - |         |      | Actual<br>To Date | = Balance | % Used |
|---------------------|---------------------------------|--------------------------------|---------|------|-------------------|-----------|--------|
|                     |                                 | Enc                            | To Date | -    |                   |           |        |
| <b>4399 HOLDING</b> |                                 |                                |         |      |                   |           |        |
| 011814              | COURIER SERVICE-IPA/PLANT MAIN  | 9,109.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012114              | CTYWD FSTR YTH SRV/SUP INST     | 9,584.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012233              | TUPE - CENTRAL OFFICE/SUP INST  | 1,590.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012484              | ACCESS - TITLE 1 / GUIDANCE     | 10,222.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012681              | ACCESS - TITLE 1 / INSTR        | 14,507.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012683              | ACCESS - TITLE 1 / SUP INSTR    | 6,142.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 012684              | ACCESS-TITLEI GRP HOME/SP INST  | 795.00                         | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 013004              | CAFETERIA-REIM./FOOD SERVICES   | 12,308.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 013304              | FEDERAL PRESCHL/INST STAFF DEV  | 1,652.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 013872              | SPEC SCHOOLS ADMIN/INST         | 890,323.00                     | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 013877              | CATERING/FOOD SERVICE           | 8,728.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014141              | ACCESS-TITLEI GRP HOME/OTH INS  | 2,816.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014159              | FEDERAL PRESCHOOL GRANT/SE      | 601.00                         | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014161              | PRESCHOOL LOCAL ENTITLMNT/SE    | 1,659.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014422              | SPED INFANT DHH/INSTR           | 12,774.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014426              | SPED INFANT DHH/SPEECH          | 2,886.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014522              | ITINERANT SERVICES/INSTRUCTION  | 5,355.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014812              | ED.OF HOMELESS CHILD PROGRAM/SI | 1,567.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 014818              | TITLE III-LEP/INST STAFF DEV.   | 1,651.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015511              | SPEC. ED SRV PART C/SUP INSTR   | 6,894.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015547              | IDEA B LOCAL ASSISTANCE/INSTR   | 8,175.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015638              | LOCAL ASSISTANCE/INSTR          | 32,751.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015664              | NOC REGIONALIZED SERV/ADMIN     | 22,296.00                      | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015678              | NOC EARLY START C LA/SE SPC CL  | 2,447.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015686              | ITINERANT SERVICES/SUP INSTR    | 7,218.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015728              | NOC EARLY START C LA/SI         | 1,410.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 015921              | SPEC LOCAL ASSIST/SUP INSTR     | 3,730.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 016725              | FRIDAY NIGHT LIVE CHCA/SI       | 5,176.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 016784              | EDUCATION SUPPRT DEPNDT YTH/SI  | 4,792.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 016863              | ACCESS-TITLE I GRP HOME/ISD     | 2,061.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 016932              | ITINERANT SERVICES/HEALTH       | 4,351.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 017032              | ACESS SPEDMENT/HEALTH SV/S WK   | 7,196.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 017173              | AUDIOLOGIST SELPA/SPEEC         | 7,203.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 017747              | LCFF ENGLISH LEARNER/SI         | 5,252.00                       | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |
| 1017912             | POWER OF DISCOVERY/SUP INST     | 511.00                         | 0.00    | 0.00 | 0.00              | 0.00      | 0 %    |

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Report: GL470b

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Page: 2

Date: 05/26/2021  
Time: 18:51:42

## Subfund: 0101 GENERAL FUND

**ORANGE COUNTY DOE**  
Object Code/Pseudo Summary Report

As of: 06/30/2022

| Object       | Description                        | PRELIMINARY 1 CURRENT BUDGET - |             |             | Enc         | Actual<br>To Date | - To Date   | = Balance   | % Used     |
|--------------|------------------------------------|--------------------------------|-------------|-------------|-------------|-------------------|-------------|-------------|------------|
|              |                                    | To Date                        | -           | Enc         |             |                   |             |             |            |
| 017931       | EXPANDED LEARNING ASES/SI          | 1,626.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 017940       | POWER OF DISCOVERY 21 CENT/SI      | 1,420.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018313       | ITINERANT SERVICES DHH/INSTRCTN    | 2,364.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018314       | ITINERANT SERVICESMBLT/INSTRCTN    | 3,949.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018318       | EXPANDED LEARNING 21st/SI          | 1,573.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018335       | ITINERANT SERVICES VIS IMP/INST    | 4,576.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018339       | CLASSIFIED SCHL EMPLOYEE GRT/SI    | 3,736.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018361       | DIRECT SVC HOMELESS YOUTH/I        | 1,589.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018362       | INDR SVC HOMELESS YOUTH/OI         | 5,596.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018363       | DIR/INDR SVC NEGLECT CHILD/OI      | 7,403.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018364       | OTHR NEGLECTD/DELINQUENT SRV/I     | 9,116.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018365       | OTHR NEGLECTD/DELINQUENT SRV/OI    | 8,085.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018404       | SCHOOL READINESS COLLBRTIVE/SI     | 4,396.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018416       | CLASSIFD SCHL EMPLOYEE GRT#2/SI    | 1,597.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018475       | TUPE CENTRAL OFFICE PROP 56/SI     | 1,576.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018665       | MTSS SCHOOL CLIMATE/SUP INST       | 5,000,000.00                   | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018753       | TUPE CAPACITY BUILDNG PRVDR/SI     | 5,427.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018756       | PERKINS INNV&MODRN GRNT PRG/SI     | 13,440.00                      | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018766       | CA DEPT JUSTICE TOBACO GRNT/SI     | 772.00                         | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018770       | CPIN NETWORK/SI                    | 2,966.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018888       | K12 PATHWAY COORDINATOR/SI         | 2,260.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018931       | EWIG ED WRKFRC INVSTMNT GRT/SI     | 519.00                         | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018949       | TUPE T2 CONSORTIUM PROP 56/SI      | 7,387.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 018961       | OC SCHL THREAT ASSMNT&RSPPNS/SI    | 3,709.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019008       | CA COMP SCHL SECURITY CALOES/S     | 13,308.00                      | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019022       | KAI SER PERMANENTE RISE/SI         | 1,281.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019036       | ELO EXPANDED LEARNING OPT/IN       | 2,000,000.00                   | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019037       | ELO EXPANDED LEARNING OPT/SI       | 1,000,000.00                   | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019038       | ELO EXPANDED LEARNING OPT/HL       | 200,000.00                     | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019043       | ESSERII:EL&SEC SCHL RELF FD/JN     | 2,500,000.00                   | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019044       | ESSERII:EL&SEC SCHL RELF FD/SI     | 500,000.00                     | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019072       | CCPA ELO EXPAND LEARN OPT/SI       | 28,969.00                      | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| 019279       | PAL PRODUCT                        | 1,000.00                       | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |
| <b>03399</b> | <b>HOLDING ACCOUNT/CONTINGENCY</b> | <b>12,455,372.00</b>           | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b> | <b>0 %</b> |
|              | Total for: 4300                    | 12,455,372.00                  | 0.00        | 0.00        | 0.00        | 0.00              | 0.00        | 0.00        | 0 %        |