



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Alyssa Wall**

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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday March 18, 2021**  
**Open Session 4:00PM**  
**Held by Videoconference Only**

**NOTICE:**

In order to meet the most recent guidelines from the Santa Cruz County Health Services Agency in regard to COVID-19, this meeting will be **limited to virtual participation only** and made available online via a live video-conference at the following web address:

<https://santacruzcoe-org.zoom.us/j/82779935441>

Or join by phone:

US: **+1(669) 900-6833**

Meeting ID: 827 7993 5441#

**PUBLIC COMMENT:**

Any person wishing to make a public comment will have the opportunity to do so via videoconference during the virtual meeting for up to three minutes each for any item not listed on the agenda, or for up to two minutes for any item listed on the agenda. To submit a comment about to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) no later than 2:00PM on March 18th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta dos minutos para cualquier tema incluido en la agenda. Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) a más tardar a las 2:00 del 18 de marzo. Cada individuo solo puede hacer un comentario por tema.

**AGENDA**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Rose Filicetti (President), Ed Acosta, Sandra Nichols, Sue Roth, Abel Sanchez, Bruce Van Allen, Alyssa Wall

Faris Sabbah, Secretary

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah (Secretary) will lead the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda deletions and/or changes of sequence will be approved or the agenda will be approved as submitted.

**4. PUBLIC COMMENT**

This is an opportunity for the public to address the Board regarding items not on the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak up **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to "Please Note" section (last item of this agenda).

**5. CORRESPONDENCE**

Official correspondence received by the Board is included herein.

**6. CONSENT AGENDA**

All items appearing on the consent agenda are recommended actions which are considered to be routine in nature and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

6.0.1 Minutes of the Regular Board Meeting of February 18, 2021

6.0.2 Minutes of the Special Board Meeting of March 11, 2021

6.0.3 Routine Budget Revisions

6.0.4 Donations

6.0.5 Request for Allowance of Attendance Due to Emergency Conditions from CZU Lightning Complex Fire

6.0.6 COE Court & Community School program officially changing to a schoolwide program

6.0.7 Quarterly Treasurer Report for period ending December 31, 2020

**6.1 DEFERRED CONSENT ITEMS (if required)**

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

**7. REPORTS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

**7.1 COVID-19 and Reopening Schools Update**

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working to keep our school community healthy and the reopening of schools.

Presenter: Dr. Faris Sabbah, County Superintendent of Schools

**7.2     Labor Negotiations - “Sunshine” the Santa Cruz County Education Association (SCCEA), Chapter 036, 2021-2024 Successor Contract to the Santa Cruz County Superintendent of Schools**

The designated representative of the Santa Cruz County Education Association will sunshine the 2021-2024 Agreement to the Santa Cruz County Superintendent of Schools.

Presenter:     Elizabeth Burnhamgrau, President, SCCEA

**7.3     Santa Cruz COE 2020-2021 Second Interim Financial Report**

EDC 1240(j) requires that the Superintendent certify the Second Interim Financial Report and present it to the Board in a public meeting for review prior to filing the report with the State Department of Education.

Presenters:     Liann Reyes, Deputy Superintendent, Business Services  
                      Melissa Lopez, Director, Fiscal Services

**7.4     Labor Negotiations - “Sunshine” with the Santa Cruz County Education Association (SCCEA)**

The Santa Cruz County Office of Education will sunshine the 2021-2024 Agreement to the Santa Cruz County Education Association.

Presenter:     John Armstrong, Director Alternative Programs

**7.5     Labor Negotiations - “Sunshine” with the California School Employees Association, Chapter #484 (CSEA)**

The Santa Cruz County Office of Education will sunshine the 2021-24 Agreement to the California School Education Association.

Presenter:     John Armstrong, Director Alternative Programs

**8.     PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS**

**8.1     FIRST READING: BOARD POLICY**

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP1312.4	Williams Uniform Complaint Procedures
BP6020	COE LEA Parent Engagement Policy
BP6020.1	COE School Parent Engagement Policy

Presenter:     Bruce VanAllen, Chair, Policy Committee

Motion &

Roll Call Vote:   Rose Filicetti (President)

**8.2 APPROVE 2021-2022 COE AND STUDENT PROGRAM CALENDARS**

The Board will be asked to approve the 2021-2022 Santa Cruz COE and Student Programs calendars.

Presenter: Dr. Faris Sabbah, County Superintendent of Schools

Motion &

Roll Call Vote: Rose Filicetti (President)

**8.3 RESOLUTION FOR RECOGNITION OF DIGNITY HEALTH**

Resolution #21-03 recognizing the work done by Dignity Health to provide COVID-19 vaccinations to all educators in Santa Cruz County.

Presenter: Sandra Nichols, Chair, Community Outreach & Legislation Committee

Motion &

Roll Call Vote: Rose Filicetti (President)

**9. SUPERINTENDENT'S REPORT**

**10. TRUSTEE REPORTS**

**11. AD HOC COMMITTEE REPORTS/ACTIONS (if any)**

**SCHEDULE OF MEETINGS AND COMING EVENTS**

[LBGTQ+ Student Panel Event](#)

March 25, 2021

6:00PM

Santa Cruz County Board of Education

Regular Meeting (Virtual)

April 15, 2021

4:00PM

Santa Cruz County Board of Education

Regular Meeting (Virtual)

May 20, 2021

4:00PM

**11. ADJOURNMENT**

The Board President will adjourn the meeting.

***PLEASE NOTE:***

**Public Participation:**

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**Backup Documentation:**

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**ADA Compliance:**

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒ X

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Administrative Department

**SUBJECT:** Regular February 18, 2021 Board Meeting Minutes

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**BACKGROUND:**

Regular Minutes of the February 18, 2021 meeting of the Santa Cruz County Board of Education.

**SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve minutes.

**FISCAL IMPLICATIONS:**

None.



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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday February 18, 2021**  
**Open Session 4:00PM**  
**Held by Videoconference Only**

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**UNAPPROVED MINUTES**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Board Present (via videoconference)

Ed Acosta, Sandra Nichols, Sue Roth, Abel Sanchez (Vice President), Bruce Van Allen, Alyssa Wall, and Rose Filicetti (President)

Staff Present (via videoconference)

Faris Sabbah (Secretary), Christine Bennett, Debi Bodenheimer, Liann Reyes, and Johnny Rice.

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda approved as submitted (Nichols/VanAllen 7/0).

Ayes: Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall

Nays: None

Abstain: None

Absent: None

**4. PUBLIC COMMENT**

Mr. Brian Caulfield expressed his support and thanks to the Board and Superintendent Sabbah for all of their efforts regarding the pandemic (testing, vaccines, returning students to classroom with modified environment for safety).

**5. CORRESPONDENCE**

None.

**6. CONSENT AGENDA**

Consent Agenda items approved as submitted (VanAllen/Nichols 7/0).

Ayes: Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall

Nays: None

Abstain: None

Absent: None

**7. REPORTS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

**7.1 COVID-19 Update**

Superintendent Sabbah gave a presentation regarding the ways in which the Santa Cruz County Office of Education has been working to keep our school community healthy and preparing for the reopening of schools. He described efforts to increase surveillance testing and updated Trustees on the number of educators that have or soon will receive the vaccine.

**7.2 Labor Negotiations - "Sunshine" the California School Employees Association (CSEA), Chapter #484, Proposed Changes to Four Articles within the 2021-2024 Classified Employee Bargaining Unit Agreement to the Santa Cruz County Superintendent of Schools**

Mr. Rory Bruce, the designated representative of the California School Employees Association, Chapter #484, representing classified staff, "sunshined" proposed changes to the following articles within the 2021-2024 Classified Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 11 regarding Pay and Allowances, Article 12 regarding Health & Welfare Benefits, Article 15 regarding Assignment and Transfer, and Article 21 regarding Professional Growth.

**8. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS**

**8.1 CONSIDER SPECIAL MEETING FOR BOARD RETREAT**

The Board voted to hold a Special Meeting for the Board Retreat on March 11, 2021 beginning at 3:00PM to review the 9000's series of Board Policies and review the Trustee Handbook.  
(Roth/VanAllen 7/0)

Ayes:	Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall
Nays:	None
Abstain:	None
Absent:	None

**8.2 FIRST READING: BOARD POLICY**

The Board reviewed BP6163.4 - Student Use of Technology. The modifications recommended were to correct wording for section regarding 6-12 to read "only acceptable" and to change all reference to i-Pad/i-Pod to "tablet." Policy was approved as amended and the second reading was waived by the Board. (VanAllen/Nichols 7/0)

Ayes:	Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall
Nays:	None
Abstain:	None
Absent:	None

**8.3 RESOLUTION FOR BLACK HISTORY MONTH**

The Board approved Resolution #21-02 recognizing February as Black History Month for contributions to the development of our country, for continued efforts to ensure equality for all citizens, and for inspiring future generations as amended because the last section was omitted from the version included in Board Packet sent to Trustees prior to meeting.  
(Nichols/VanAllen 7/0)

Ayes:	Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall
Nays:	None

Abstain: None  
Absent: None

**8.4 CSBA DELEGATE ASSEMBLY BALLOT**

The Board approved the reappointment of Trustee Filicetti to represent Region 9 of the Delegate Assembly, which twice each year. The Assembly sets CSBA's general policy direction and fulfills a critical governance role within the association. Delegates act as liaisons between CSBA and local board members in their regions, and they also meet with the other Delegates and the CSBA Director in their regions. Delegates serve two-year terms that begin April 1st. (Roth/Nichols 6/0)

Ayes: Filicetti, Nichols, Roth, Sanchez, Van Allen, Wall  
Nays: None  
Abstain: None  
Absent: Acosta

**9. SUPERINTENDENT'S REPORT**

Superintendent Sabbah provided the group with an update regarding vaccination of staff and the return of TK-6 grade students to in-person instruction beginning in March (PVUSD in April). Updates for Student Leadership, Educational Services and Alternative Education divisions were also provided (information on file with Clerk of Board).

**10. TRUSTEE REPORTS**

Sanchez: Attended Capital Advisor's Meeting in mid-January and met last week with the Board Charter Committee and PCS to introduce new members and open lines of communication with agreement to meet more often going forward.

Wall: Attended various workshops and meetings this month. Attended Capital Advisor's Meeting and Charter Committee. Also participated in Connecting Environmental Advocacy to Teen Wellbeing webinar, Community Advisor Council meetings and Latina Power Hour. Also involved in the Community Advisory Council for WASC Adult Education and Inside Education meeting. Looking forward to returning to in-person instruction as a teacher with Pacific Elementary.

Van Allen: Worked with both the Policy Committee and the Community Outreach and Legislation Committee to develop the items on today's Agenda. Has received calls from parents in the community about the reopening of schools. Acknowledged the impact and influence for him of Jori Post (previously of Happy Valley) who passed away.

Nichols: Worked with the Community Outreach and Legislation Committee to develop the Resolution on today's Agenda.

Roth: Attended the SCCOE All Meetings in January and February; Charter Committee meeting with PCS; UCSC 37th Annual MLK, Jr. Convocation; Agenda Committee meeting; "The Path to Reopening Schools" webinar; and the Capitol Advisor's Meeting.

Filicetti: Attended the Santa Cruz Operational Call every other Monday; Budget Perspectives Workshop with Capitol Advisors; PVUSD Special Board Meetings (observed); Policy Committee meeting; Agenda Committee meeting; and UCSC MLK, Jr. Convocation.

## **SCHEDULE OF MEETINGS AND COMING EVENTS**

Santa Cruz County Board of Education  
Special Meeting (Virtual)  
March 11, 2021  
3:00PM

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
March 18, 2021  
4:00PM

### **11. ADJOURNMENT**

The Board President adjourned the meeting at 5:44PM.

## **PLEASE NOTE:**

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Administrative Department

**SUBJECT:** Special March 11, 2021 Board Meeting Minutes

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**BACKGROUND:**

Special Minutes of the March 11, 2021 meeting of the Santa Cruz County Board of Education.

**SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve minutes.

**FISCAL IMPLICATIONS:**

None.



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**Mr. Ed Acosta • Ms. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth**  
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**Santa Cruz County Board of Education**  
**Special Board Meeting**  
**Thursday March 11, 2021**  
**Open Session 3:00PM**  
**Held by Videoconference Only**

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**UNAPPROVED MINUTES**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Board Present (via videoconference)

Sue Roth, Abel Sanchez (Vice President), Bruce Van Allen, Alyssa Wall, and Rose Filicetti (President).  
Always list who is absent for the record.

Staff Present (via videoconference)

Faris Sabbah (Secretary), Christine Bennett, and Liann Reyes.

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda approved as submitted (Roth/Sanchez 5/0).

Ayes: Filicetti, Roth, Sanchez, Van Allen, Wall

Nays: None

Abstain: None

Absent: Acosta, Nichols

**4. PUBLIC COMMENT**

None.

**5. CORRESPONDENCE**

None.

**6. REPORTS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

**6.1 Board Governance Workshop**

Sarah Levitan Kaatz, Partner at Lozano Smith, provided the Board with a training and presentation regarding [Effective Governance](#). The workshop included review and discussion of Board Bylaws, Professional Governance Standards, [the CCBE Handbook](#), and procedures [for](#) agenda setting and dissemination of [public](#) information [by](#) the Board. The group discussed some future next steps for [reviewing and](#) updating [policies and procedures](#) and orientation for [new](#) Trustees.

Presenter: Sarah Levitan Kaatz, Partner, Lozano Smith Attorneys at Law



**7. SCHEDULE OF MEETINGS AND COMING EVENTS**

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
March 18, 2021  
4:00 p.m.

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
April 15, 2021  
4:00 p.m.

**8. ADJOURNMENT**

The Board President adjourned the meeting at 5:02PM.

**SCHEDULE OF MEETINGS AND COMING EVENTS**

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
March 18, 2021  
4:00PM

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
April 15, 2021  
4:00 p.m.

***PLEASE NOTE:***

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Business Department

**SUBJECT:** Routine Budget Revisions

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**BACKGROUND:**

Adjusts the Santa Cruz COE 2020-2021 spending plan.

**SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve routine budget revisions.

**FISCAL IMPLICATIONS:**



## MEMO

DATE: March 11, 2021

TO: Santa Cruz County Board of Education  
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director of Fiscal Services

RE: February Budget Revisions

Budget revisions in February reflect an increase in revenues in the amount of \$1,425,080 and decreases in expenditures in the amount of \$70,238. The overall result is a net increase to fund balance of \$1,495,318.

Various adjustments were made to revenues and expenditures that are incorporated into the 2<sup>nd</sup> Interim reporting. Notable adjustments to revenue include increased LCFF funding due to CDE approval of the SB820 Growth Funding Application, adjustments to district funded Special Education, and several revised grant awards. Adjustments to expense budgets include salaries and benefits for district funded Special Education programs, Strong Workforce Program, revised allocations for Federal programs, and modifications based on programmatic needs.

### Pacheco Bill Compliance:

One professional services agreement/contract was initiated in February that was in excess of \$25,000 and required a budget revision. A professional services agreement with Dr. Kofi Akinjide Consulting to develop, facilitate, and evaluate a community of practice around racial justice and equity for educators and students was initiated. The contract is not to exceed \$30,000.00.

Business department staff will continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as the 2021-22 budget development process continues.

Should you have any questions, please feel free to contact us.

LR:ml  
6 attachments  
cc: Rebecca Olker

Santa Cruz County Office of Education  
Budget Variance Summary for February, 2021  
March 18, 2021 Board Meeting

	2020-2021	2020-21	FEBRUARY		2020-21
Description	Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
<b>REVENUE</b>					
Local Control Funding Formula	27,537,112	28,827,106	1,095,644	(46,467)	29,876,283
Federal Revenues	5,816,517	7,342,274	46,231	24,715	7,413,220
State Revenues	6,211,333	6,571,695	-	(44,526)	6,527,169
Local Revenues	8,677,516	9,581,696	-	349,483	9,931,179
Contributions	-	1	(0)	-	1
<b>TOTAL REVENUE</b>	<b>48,242,478</b>	<b>52,332,770</b>	<b>1,141,875</b>	<b>283,205</b>	<b>53,747,851</b>
<b>EXPENDITURES</b>					
Certificated Salaries	10,868,103	11,304,287	(975)	29,843	11,333,155
Classified Salaries	12,570,579	12,490,188	(182,089)	45,904	12,354,003
Employee Benefits	14,381,643	13,493,426	(69,824)	(5,065)	13,418,537
Books and Supplies	1,750,573	3,034,538	(75,819)	149,123	3,107,843
Services, Other Operating Expenses	7,297,393	9,083,984	9,982	41,291	9,135,257
Capital Outlay	86,200	82,700	(12,610)	-	70,090
Other Outgo	(75,056)	(112,916)	(45,271)	45,271	(112,916)
Interprogram Support	4,974,756	4,975,219	-	-	4,975,219
<b>TOTAL EXPENDITURES</b>	<b>51,854,191</b>	<b>54,351,426</b>	<b>(376,606)</b>	<b>306,368</b>	<b>54,281,188</b>
<b>INTERFUND TRANSFERS</b>					
Transfers In	-	-	-	-	-
Transfers Out	466,051	129,729	-	-	129,729
<b>TOTAL INTERFUND TRANSFERS</b>	<b>466,051</b>	<b>129,729</b>	<b>-</b>	<b>-</b>	<b>129,729</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	27,366,002	28,254,427	-	-	28,254,427
Net Increase/(Decrease)	(4,077,764)	(2,158,364)	1,518,481	(23,163)	(663,046)
<b>ENDING FUND BALANCE</b>	<b>23,288,238</b>	<b>26,096,063</b>	<b>1,518,481</b>	<b>(23,163)</b>	<b>27,591,381</b>
<p><b>Pacheco Bill Compliance:</b> There was one professional services agreement in excess of \$25,000 that required a budget revision during the month of February 2021</p> <p>Professional services agreement with Dr. Kofi Akinjide Consulting to develop, facilitate, and evaluate a community of practice around racial justice and equity for educators and students. In addition to preparation time, there will be five sessions for educators, five sessions for students, and three combined sessions for educators and students. Each session will be 90 minutes and will focus on developing the funds of knowledge necessary to foster student equity, success, and well-being among students from racially minoritized communities. Contract not to exceed \$30,000.00.</p>					

Budget Variance Detail for  
February, 2021  
March 18, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
<b>REVENUE</b>							
Local Control Funding Formula (8010-8099)			27,537,112	28,827,106			
2nd Interim P-1 LCFF Revenue	0030	EDUCATIONAL SERVICES			(100,000)		
2nd Interim P-1 LCFF Revenue	0090	EDUCATION & ADMIN OPERATIONS			(499,655)		
2nd Interim P-1 LCFF Revenue	0610	JUVENILE COURT BASE			(7,615)		
2nd Interim P-1 LCFF Revenue	0611	JUVENILE COURT SUPP/CONC			64,694		
2nd Interim P-1 LCFF Revenue	0620	COUNTY COMMUNITY BASE			289,692		
2nd Interim P-1 LCFF Revenue	0621	COUNTY COMMUNITY SUPP/CONC			233,439		
2nd Interim P-1 LCFF Revenue	1400	EDUCATION PROTECTION ACCOUNT			1,115,089		
2nd Interim P-1 LCFF Revenue	6500	SE:STATE LOCAL ASSIST GRANT				(46,467)	
<b>Total Local Control Funding Formula</b>			<b>27,537,112</b>	<b>28,827,106</b>	<b>1,095,644</b>	<b>(46,467)</b>	<b>29,876,283</b>
<b>Federal Revenues (8100-8299)</b>			<b>5,816,517</b>	<b>7,342,274</b>	<b>46,231</b>		
18/19 Qtr 4 MAA Revenue	0000	NO REPORTING REQUIRMENTS					
Revised Grant Award (now \$70,028)	3183	ESSA CSI COE				3,715	
Revised Grant Award (now \$189,000)	5630	ESSA:SUBTITLE B OF TITLE VII				21,000	
<b>Total Federal Revenues</b>			<b>5,816,517</b>	<b>7,342,274</b>	<b>46,231</b>	<b>24,715</b>	<b>7,413,220</b>
<b>State Revenues (8300-8599)</b>			<b>6,211,333</b>	<b>6,571,695</b>			
Revised SWP K-12 Pathway Coordinator	6388	Strong Workforce Program				353	
February Salary Update	6500	SE:STATE LOCAL ASSIST GRANT				(45,013)	
Revised Workability Grant Award	6520	SE:PROJECT WORKABILITY I LEA				134	
<b>Total State Revenues</b>			<b>6,211,333</b>	<b>6,571,695</b>	<b>-</b>	<b>(44,526)</b>	<b>6,527,169</b>
<b>Local Revenues (8600-8799)</b>			<b>8,677,516</b>	<b>9,581,696</b>			
CTEP Donation (Mast)	9010	OTHER RESTRICTED LOCAL				5,000	
S4C 19/20 Coaching PVUSD	9064	S4C				6,000	
Set up 1/3 Migrant Head Start 21-22 Budget (Mar-Jun)	9411	MIGRANT HEAD START-FED PASS TH				338,483	
<b>Total Local Revenues</b>			<b>8,677,516</b>	<b>9,581,696</b>	<b>-</b>	<b>349,483</b>	<b>9,931,179</b>
<b>Other Financing Sources (8900-8997)</b>							
February Salary Update	0030	EDUCATIONAL SERVICES			(1,216)		
February Salary Update	0040	MAINTENANCE			(28,067)		
February Salary Update	0050	OPERATIONS			250		
February Salary Update	0060	ADMINISTRATION			(59,398)		
February Salary Update	0086	TECHNOLOGY ADMIN			(38,937)		
February Salary Update	0090	EDUCATION & ADMIN OPERATIONS			126,183.03		
February Salary Update	0830	ROC/P APPRTMNT-6350			1,184		
<b>Total Other Financing Sources</b>			<b>-</b>	<b>1</b>	<b>(0)</b>	<b>-</b>	<b>1</b>
<b>TOTAL REVENUE</b>			<b>48,242,478</b>	<b>52,322,770</b>	<b>1,141,875</b>	<b>283,205</b>	<b>53,747,850</b>

Budget Variance Detail for  
February, 2021  
March 18, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
<b>EXPENDITURES</b>							
Certificated Salaries (1000-1999)			10,868,103	11,304,287			
February Salary Update	0030	EDUCATIONAL SERVICES			1,636		
February Salary Update	0090	EDUCATION & ADMIN OPERATIONS			2,480		
February Salary Update	0620	COUNTY COMMUNITY BASE			(5,090)		
February Salary Update	6500	SE:STATE LOCAL ASSIST GRANT				(23)	
February Salary Update	9010	OTHER RESTRICTED LOCAL				29,867	
<b>Total Certificated Salaries</b>			<b>10,868,103</b>	<b>11,304,287</b>	<b>(975)</b>	<b>29,843</b>	<b>11,333,155</b>
Classified Salaries (2000-2999)			12,570,579	12,490,188			
February Salary Update	0060	ADMINISTRATION			(11,004)		
February Salary Update	0086	TECHNOLOGY ADMIN			(18,529)		
February Salary Update	0090	EDUCATION & ADMIN OPERATIONS			2,864		
February Salary Update	0610	JUVENILE COURT BASE			1,543		
February Salary Update	0620	COUNTY COMMUNITY BASE			(132,609)		
February Salary Update	0621	COUNTY COMMUNITY SUPP/CONC			(24,857)		
February Salary Update	0830	ROC/P APPRTMNT-6350			503		
February Salary Update	3010	TITLE I; PART A				64,248	
February Salary Update	3025	TITLE I; PART D				21,665	
February Salary Update	5630	ESSA:SUBTITLE B OF TITLE VII				11,356	
February Salary Update	6500	SE:STATE LOCAL ASSIST GRANT				(45,371)	
February Salary Update	6695	Tobacco: Health Disparities				(1,029)	
February Salary Update	7366	SUPP:FOSTER YOUTH & JUVENILE				(4,789)	
February Salary Update	9010	OTHER RESTRICTED LOCAL				(3,403)	
February Salary Update	9099	FYS CHILD WELFARE CONTRIBUTION				(1,463)	
February Salary Update	9366	IV-E FOSTER CARE ADMIN ACTIVIT				(2,977)	
February Salary Update	9410	WORKFORCE YOUTH SVCS-FED P/T				(2,708)	
February Salary Update	9411	MIGRANT HEAD START-FED PASS TH				11,721	
February Salary Update	9412	YOUTH HOMELESS DEMONSTR PRJ				(1,346)	
<b>Total Classified Salaries</b>			<b>12,570,579</b>	<b>12,490,188</b>	<b>(182,089)</b>	<b>45,904</b>	<b>12,354,003</b>

Budget Variance Detail for  
February, 2021  
March 18, 2021 Board Meeting

Description (Object Code Range)	Res	Program	2020-21	2020-21	Variance		2020-21
			Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
Employee Benefits (3000-3999)			14,381,643	13,493,426			
February Salary Update	0030	EDUCATIONAL SERVICES			(3,649)		
February Salary Update	0040	MAINTENANCE			1,096		
February Salary Update	0060	ADMINISTRATION			4,324		
February Salary Update	0086	TECHNOLOGY ADMIN			(9,183)		
February Salary Update	0090	EDUCATION & ADMIN OPERATIONS			1,148		
February Salary Update	0610	JUVENILE COURT BASE			1,904		
February Salary Update	0611	JUVENILE COURT SUPP/CONC			341		
February Salary Update	0620	COUNTY COMMUNITY BASE			(63,197)		
February Salary Update	0621	COUNTY COMMUNITY SUPP/CONC			(3,793)		
February Salary Update	0830	ROC/P APPRTMNT-6350			682		
February Salary Update	1100	LOTTERY:UNRESTRICTED			252		
February Salary Update	3010	TITLE I; PART A				53,344	
February Salary Update	3025	TITLE I; PART D				(16,615)	
February Salary Update	3183	ESSA CSI COE				49	
February Salary Update	3385	SE:EARLY INTERVENTION GRANTS				250	
February Salary Update	5630	ESSA:SUBTITLE B OF TITLE VII				873	
February Salary Update	5810	OTHER RESTRICTED FEDERAL				294	
February Salary Update	6388	Strong Workforce Program				353	
February Salary Update	6500	SE:STATE LOCAL ASSIST GRANT				(45,335)	
February Salary Update	6510	SE:EARLY ED INDIV-EXCP NEEDS				1,775	
February Salary Update	6520	SE:PROJECT WORKABILITY I LEA				98	
February Salary Update	6680	TOBACCO:COE ADMINISTRATION				67	
February Salary Update	6685	TOBACCO:COE TECHNICAL ASSIST				104	
February Salary Update	6695	Tobacco: Health Disparities				(544)	
February Salary Update	7135	ENVIRONMENTAL EDUCATION				47	
February Salary Update	7366	SUPP:FOSTER YOUTH & JUVENILE				(3,487)	
February Salary Update	8150	ONGOING & MAJOR MAINTENANCE				1,081	
February Salary Update	9010	OTHER RESTRICTED LOCAL				5,020	
February Salary Update	9099	FYS CHILD WELFARE CONTRIBUTION				(854)	
February Salary Update	9366	IV-E FOSTER CARE ADMIN ACTIVIT				(1,525)	
February Salary Update	9410	WORKFORCE YOUTH SVCS-FED P/T				(1,966)	
February Salary Update	9411	MIGRANT HEAD START-FED PASS TH				2,842	
February Salary Update	9412	YOUTH HOMELESS DEMONSTR PRJ				(935)	
Total Employee Benefits			14,381,643	13,493,426	(69,824)	(5,065)	13,418,537



Budget Variance Detail for  
February, 2021  
March 18, 2021 Board Meeting

Description (Object Code Range)	Res	Program	2020-21	2020-21	Variance		2020-21
			Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
Books and Supplies (4000-4999)			1,750,573	3,034,538			
February Salary Update	0030	EDUCATIONAL SERVICES			(797)		
February Salary Update	0040	MAINTENANCE			(30,363)		
February Salary Update	0060	ADMINISTRATION			(7,215)		
February Salary Update	0086	TECHNOLOGY ADMIN			(11,225)		
February Salary Update	0090	EDUCATION & ADMIN OPERATIONS			(25,854)		
February Salary Update	0620	COUNTY COMMUNITY BASE			(362)		
Revised Award CSI COE	3183	ESSA CSI COE				3,377	
February Salary Update	3385	SE:EARLY INTERVENTION GRANTS				(250)	
February Salary Update	5630	ESSA:SUBTITLE B OF TITLE VII				(12,229)	
February Salary Update	5810	OTHER RESTRICTED FEDERAL				(294)	
February Salary Update	6500	SE:STATE LOCAL ASSIST GRANT				(751)	
February Salary Update	6510	SE:EARLY ED INDIV-EXCP NEEDS				(1,775)	
February Salary Update	6520	SE:PROJECT WORKABILITY I LEA				26	
February Salary Update	6680	TOBACCO:COE ADMINISTRATION				(67)	
February Salary Update	6685	TOBACCO:COE TECHNICAL ASSIST				(104)	
February Salary Update	6695	Tobacco: Health Disparities				1,572	
February Salary Update	7135	ENVIRONMENTAL EDUCATION				(47)	
February Salary Update	7366	SUPP:FOSTER YOUTH & JUVENILE				8,276	
February Salary Update	8150	ONGOING & MAJOR MAINTENANCE				(1,081)	
February Salary Update	9010	OTHER RESTRICTED LOCAL				(3,266)	
S4C MacBook	9064	S4C				6,000	
February Salary Update	9099	FYS CHILD WELFARE CONTRIBUTION				2,339	
February Salary Update	9366	IV-E FOSTER CARE ADMIN ACTIVIT				4,544	
February Salary Update	9410	WORKFORCE YOUTH SVCS-FED P/T				8,609	
February Salary Update, Setup 1/3 Migrant Head Start 21-22 Budget	9411	MIGRANT HEAD START-FED PASS TH				131,963	
February Salary Update	9412	YOUTH HOMELESS DEMONSTR PRJ				2,281	
Total Books and Supplies			1,750,573	3,034,538	(75,819)	149,123	3,107,843
Services, Other Operating Expenses (5000-5999)			7,297,393	9,083,984			
Dr. Kofi Akinjide Equity & Racial Justice contract	0030	EDUCATIONAL SERVICES			30,000		
Verizon Devices, Service thru June	0040	MAINTENANCE			1,200		
February Salary Update, BR21-22, Fund 01	0060	ADMINISTRATION			(80)		
2nd Interim P-1 LCFF Revenue, EPA Adj, Reduce to Actuals 2nd Interim	0090	EDUCATION & ADMIN OPERATIONS			(1,135,852)		
February Salary Update, BR21-22, Fund 01	0620	COUNTY COMMUNITY BASE			(375)		
2nd Interim P-1 LCFF Revenue	1400	EDUCATION PROTECTION ACCOUNT			1,115,089		
2nd Interim Clear 4399s (Salary Update)	3010	TITLE I; PART A				(117,591)	
2nd Interim Clear 4399s (Salary Update)	3025	TITLE I; PART D				(5,048)	
Increase EHCY Grant Award	5630	ESSA:SUBTITLE B OF TITLE VII				19,364	
February Salary Update	9010	OTHER RESTRICTED LOCAL				(54)	
February Salary Update	9099	FYS CHILD WELFARE CONTRIBUTION				(23)	
February Salary Update	9366	IV-E FOSTER CARE ADMIN ACTIVIT				(43)	
Student workbased activities incentives	9410	WORKFORCE YOUTH SVCS-FED P/T				(3,935)	
Clear 4399s, Provider Payments Mar-Jun	9411	MIGRANT HEAD START-FED PASS TH				148,621	
Total Services, Other Operating Expenses			7,297,393	9,083,984	9,982	41,291	9,135,257

Budget Variance Detail for  
February, 2021  
March 18, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 02/18/21	Unrestricted	Restricted	Board Meeting 03/18/21
Capital Outlay (6000-6999)			86,200	82,700			
Reduce to Actuals 2nd Interim	0090	EDUCATION & ADMIN OPERATIONS			(12,610)		
<b>Total Capital Outlay</b>			<b>86,200</b>	<b>82,700</b>	<b>(12,610)</b>	<b>-</b>	<b>70,090</b>
Other Outgo (7100-7299, 7400-7499)			4,974,756	4,975,219			
<b>Total Other Outgo</b>			<b>4,974,756</b>	<b>4,975,219</b>	<b>-</b>	<b>-</b>	<b>4,975,219</b>
Interprogram Support Services (7300-7399)			(75,056)	(112,916)			
Revised Program/Grant Awards ISC	0060	ADMINISTRATION			(45,271)		
Revised Grant Award ISC	3183	ESSA CSI COE				289	
Revised EHCY Grant Award ISC	5630	ESSA:SUBTITLE B OF TITLE VII				1,636	
Revised Workability Grant Award ISC	6520	SE:PROJECT WORKABILITY I LEA				10	
Migrant Head Start Setup 1/3 of 21-22 Budget ISC	9411	MIGRANT HEAD START-FED PASS TH				43,336	
<b>Total Interprogram Support</b>			<b>(75,056)</b>	<b>(112,916)</b>	<b>(45,271)</b>	<b>45,271</b>	<b>(112,916)</b>
Interfund Transfers Out (7600-7629)			466,051	129,729			
<b>Total Interfund Transfers Out</b>			<b>466,051</b>	<b>129,729</b>	<b>-</b>	<b>-</b>	<b>129,729</b>
<b>TOTAL EXPENDITURES</b>			<b>52,320,242</b>	<b>54,481,135</b>	<b>(376,606)</b>	<b>306,368</b>	<b>54,410,897</b>
BEGINNING FUND BALANCE			27,366,002	28,254,427			28,254,427
NET INCREASE (DECREASE) IN FUND BALANCE			(4,077,764)	(2,158,364)	1,518,481	(23,163)	(663,046)
ENDING FUND BALANCE			23,288,238	26,096,063			27,591,381



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2020

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Business Department

**SUBJECT:** Gifts and Donations

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#### BACKGROUND

County Board of Education Policy 3280 requires that all gifts and donations received by programs conducted by the County Superintendent of Schools be accepted by the County Board of Education.

#### SUPERINTENDENT'S RECOMMENDATION:

Accept gifts and donations as follows:

<u>Program:</u>	<u>Donor:</u>	<u>Value:</u>
Alternative Education	Kea Hedberg, LAC	\$100

#### FISCAL IMPLICATIONS:

Gifts/donations received will be utilized by the programs/staff to which they are donated.

**Santa Cruz County Office of Education  
INCOME TRANSMITTAL FORM-#1 2020/2021**

Date: **2/12/2021**

To: Business Services-Sonora

Prepared by: Mary "Molly" Tierney  
Cypress High School

Extension:

Department: **Alt Ed**

Subject: Transmittal of Program Related Income

Name of Program

Prog Number

to be credited:

Fund	Resource	Year	Goal	Function	Object	School	Mgmt	
01	0620	0	0000	0000	8699	600	7502	<b>\$100.00</b>
<b>TOTAL</b>								<b>\$100.00</b>

Name of event / reason for transmittal:

1. Amount received in checks:

<b>\$</b>	<b>100.00</b>
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**CYPRESS PARENT DONATIONS**

2. Amount received in cash or money order:

**MO**

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*NOTE: The department must issue a receipt when cash is collected.  
Please submit a copy of all receipts with this form.*

3. Total amount of deposit:

	\$	100.00
Difference		\$0.00

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

Please submit 2 copies of the Income Transmittal form.

One copy will be your receipt after it is signed by the Business Office.

***Please do not leave cash unattended.***

You may hand deliver cash to: Michelle Coffman



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒

**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Business Department

**SUBJECT:** Request for Allowance of Attendance Due to Emergency Conditions Form J13A due to CZU Lightning Complex Fire

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#### **BACKGROUND**

On August 15, 2020 lightning strikes ignited the CZU Lightning Complex Fire, resulting in the evacuation of 77,000 residents, burning over 86,500 acres, and destroying 925 homes. On August 18, 2020 California Governor Gavin Newsom declared a State of Emergency and on August 22, 2020 President Trump declared a major disaster in the State of California due to wildfires. Many district residents were displaced and air quality was not healthy.

Attached are Forms J13A for:

- Career Advancement Charter
- Santa Cruz COE Alt-Ed programs for County Community School and Juvenile Court School.

#### **SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve Forms J13A

#### **FISCAL IMPLICATIONS:**

None; the waiver results in not losing the 5 days of Instructional Minutes.

# **REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**

# **Form J-13A**

(Revised December 2017)

## **California Department of Education**

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: [attendanceaccounting@cde.ca.gov](mailto:attendanceaccounting@cde.ca.gov)

# Form J-13A Instructions

## Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC)* Section 41422.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC* Section 46391.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

## How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

## Where to file:

Mail the entire original Form J-13A to:

School Fiscal Services Division  
California Department of Education  
1430 N Street, Suite 3800  
Sacramento, CA 95814

## General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
  - Declaration of a State of Emergency
  - News articles
  - E-mails
  - Invoices



# Form J-13A Instructions

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

## SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

### PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA's full address including:
  - Number and street
  - County name
  - City
  - State
  - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
  - Name
  - Title
  - Phone number
  - E-mail address

## PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

## PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

## SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to EC Section 41422. If the request does not include any school closures, select the "Not Applicable" box on the top right corner and proceed to Section C.

### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

### PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the "Supplemental Page(s) Attached" box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
  - Charter School
  - Community Day
  - Continuation School
  - County Community
  - Juvenile Court School

## Form J-13A Instructions

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

### PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

### SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to *EC* Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of “normal” attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the “material decrease” of attendance. According to *CCR*, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to *EC* Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

### PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

## Form J-13A Instructions

amount. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code

C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.

A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (*EC* Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.

D. Dates Used for Determining “Normal” Attendance – Enter the date range of the school month used to provide the ADA in Column C.

E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**

F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.

G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown.** The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

### PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.

## Form J-13A Instructions

- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown.** The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

### SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

#### PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

#### PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

#### PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

### SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

#### PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
  - Witnessed date
  - Name
  - Signature
  - Title
  - County name

#### PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be

## Form J-13A Instructions

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a school district, COE or State Board of Education.

If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

### **PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit.  
Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

LEA NAME:		COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:				FISCAL YEAR:
ADDRESS:			COUNTY NAME:	
CITY:		STATE:	ZIP CODE:	
CONTACT NAME:	TITLE:	PHONE:	E-MAIL:	

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST** (Choose only one LEA type):

<input type="checkbox"/> <b>SCHOOL DISTRICT</b> Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b> Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> <b>CHARTER SCHOOL</b>
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**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

<input type="checkbox"/> <b>SCHOOL CLOSURE:</b> When one or more schools were closed because of conditions described in <i>EC</i> Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per <i>EC</i> Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to <i>EC</i> Section 46200, et seq.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>MATERIAL DECREASE:</b> When one or more schools were kept open but experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of <i>EC</i> Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>LOST OR DESTROYED ATTENDANCE RECORDS:</b> When attendance records have been lost or destroyed as described in <i>EC</i> Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to <i>EC</i> Section 46391:  <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>

**SECTION B: SCHOOL CLOSURE**

☐ Not Applicable (Proceed to Section C)

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

☐ Supplemental Page(s) Attached

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No

**SECTION C: MATERIAL DECREASE**

☐ Not Applicable (Proceed to Section D)

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

☐ Supplemental Page(s) Attached

**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
Total:							

**PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS** (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
Total:							

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.



**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS** ☐ Not Applicable (Proceed to Section E)

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

## SECTION E: AFFIDAVIT

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of \_\_\_\_\_, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

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### PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ Authorizing LEA Name: \_\_\_\_\_  
(Name) (Signature)

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### PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): \_\_\_\_\_  
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

# **REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**

# **Form J-13A**

(Revised December 2017)

## **California Department of Education**

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: [attendanceaccounting@cde.ca.gov](mailto:attendanceaccounting@cde.ca.gov)

# Form J-13A Instructions

## Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC) Section 41422*.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC Section 46392* and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC Section 46391*.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

## How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

## Where to file:

Mail the entire original Form J-13A to:  
School Fiscal Services Division  
California Department of Education  
1430 N Street, Suite 3800  
Sacramento, CA 95814

## General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
  - Declaration of a State of Emergency
  - News articles
  - E-mails
  - Invoices

# Form J-13A Instructions

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

## SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

### PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA's full address including:
  - Number and street
  - County name
  - City
  - State
  - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
  - Name
  - Title
  - Phone number
  - E-mail address

## PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

## PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

## SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to *EC* Section 41422. If the request does not include any school closures, select the "Not Applicable" box on the top right corner and proceed to Section C.

### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

### PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the "Supplemental Page(s) Attached" box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
  - Charter School
  - Community Day
  - Continuation School
  - County Community
  - Juvenile Court School

## Form J-13A Instructions

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

### PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

### SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to *EC* Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of “normal” attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the “material decrease” of attendance. According to *CCR*, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to *EC* Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

### PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

### PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

## Form J-13A Instructions

amount. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code

C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.

A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (*EC* Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.

D. Dates Used for Determining “Normal” Attendance – Enter the date range of the school month used to provide the ADA in Column C.

E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**

F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.

G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown.** The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

### PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.

## Form J-13A Instructions

- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

**If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown.** The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

### SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

#### PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

#### PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

#### PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

### SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

#### PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
  - Witnessed date
  - Name
  - Signature
  - Title
  - County name

#### PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be



## Form J-13A Instructions

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a school district, COE or State Board of Education.

If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

### **PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit.  
Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

LEA NAME:		COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:				FISCAL YEAR:
ADDRESS:			COUNTY NAME:	
CITY:		STATE:	ZIP CODE:	
CONTACT NAME:	TITLE:	PHONE:	E-MAIL:	

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST** (Choose only one LEA type):

<input type="checkbox"/> <b>SCHOOL DISTRICT</b> Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b> Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> <b>CHARTER SCHOOL</b>
--	---	--

**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

<input type="checkbox"/> <b>SCHOOL CLOSURE:</b> When one or more schools were closed because of conditions described in <i>EC</i> Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per <i>EC</i> Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to <i>EC</i> Section 46200, et seq.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>MATERIAL DECREASE:</b> When one or more schools were kept open but experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of <i>EC</i> Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.  <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> <b>LOST OR DESTROYED ATTENDANCE RECORDS:</b> When attendance records have been lost or destroyed as described in <i>EC</i> Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to <i>EC</i> Section 46391:  <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>

**SECTION B: SCHOOL CLOSURE**

☐ Not Applicable (Proceed to Section C)

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

☐ Supplemental Page(s) Attached

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No

**SECTION C: MATERIAL DECREASE**

☐ Not Applicable (Proceed to Section D)

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

☐ Supplemental Page(s) Attached

**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
Total:							

**PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS** (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
Total:							

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS** ☐ Not Applicable (Proceed to Section E)

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

## SECTION E: AFFIDAVIT

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of \_\_\_\_\_, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

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### PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ Authorizing LEA Name: \_\_\_\_\_  
(Name) (Signature)

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### PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): \_\_\_\_\_  
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ Title: \_\_\_\_\_ of \_\_\_\_\_ County, California  
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2020

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Alternative Education

**SUBJECT:** COE Court & Community School program officially changing to a schoolwide program

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#### **BACKGROUND**

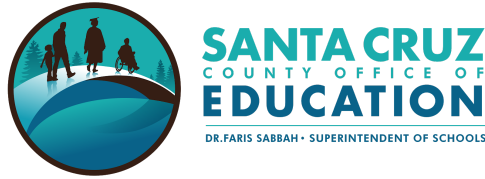
The Santa Cruz COE Court and Community School programs are eligible and operate as a schoolwide program. The official change will be made in the consolidated application (Con App) this year. This change has been approved by our parent groups.

#### **SUPERINTENDENT'S RECOMMENDATION:**

Approve change from a Targeted Assistance School to a Schoolwide Program.

#### **FISCAL IMPLICATIONS:**

None.



#### Agenda February 23, 2021 5 pm via Zoom

1. Welcome
2. Program Progress and Evaluation
  - a. Student Achievement and Assessment Discussion
3. Changing our Court and Community School Programs from Targeted Assistance Schools (TAS) to Schoolwide Programs (SWP)
  - a. Discussion regarding the differences between TAS and SWG
  - b. Our programs have been operating as a SWP
  - c. Vote
4. LEA Parent and Family Engagement Policy
  - a. Discussion and review policy
  - b. Recommendations
  - c. Vote
5. School Parent and Family Engagement Policy
  - a. Discussion and review of policy
  - b. Recommendations
  - c. Vote
6. General Questions/Comments

#### Minutes/Actions:

1. SSC approves change of our programs from TAS to SWP for the Santa Cruz County Court School.
2. SSC approves change of our programs from TAS to SWP for the Santa Cruz County Community School.
3. SSC approves LEA Parent and Family Engagement Policy
4. SSC approves LEA Parent and Family Engagement Policy





**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Treasurer's Quarterly Report for the period ending December 31, 2020

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### BACKGROUND

Santa Cruz County Treasurer's Quarterly Investment Report for the period ending December 31, 2020.

### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Approve report.

### FISCAL IMPLICATIONS:

None.

Santa Cruz County Treasurer's

# **Quarterly Investment Report**

**For the Quarter Ended  
December 31, 2020**



**Edith Driscoll**  
**Auditor – Controller – Treasurer - Tax Collector**

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## TREASURY OVERSIGHT COMMISSION

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**Chairperson:**

Ron Sekkel  
Public Member  
Alternate: Mary Jo Walker

**Current Members:**

Chris Schiermeyer  
Member Representing School Districts  
Alternate: Vacant

Manu Koenig  
Member Representing County of Santa Cruz  
Board of Supervisors  
Alternate: Greg Caput

Faris Sabbah  
Superintendent of Schools  
Santa Cruz County Office of Education  
Alternate: Liann Reyes

Vacant  
Member Representing Special Districts  
Alternate: John Stipes

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## AUDIT PROCESS

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The Santa Cruz County Treasurer's Office is audited on an annual basis by an outside auditor selected by the Santa Cruz County's Audit Committee. Additionally, all investments are audited on a regular basis by the County Auditor as well as on a daily basis by an in-house audit process.



# COUNTY OF SANTA CRUZ

EDITH DRISCOLL  
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR  
701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 95060-4073  
(831) 454-2500 FAX (831) 454-2660

January 8, 2021

Board of Supervisors  
County of Santa Cruz  
701 Ocean Street  
Santa Cruz, CA 95060

Subject: **CERTIFICATION OF LIQUIDITY**

Dear Members of the Board:

This report shows the investment activity for the quarter ending December 31, 2020 of pooled funds on deposit with the Treasurer and that it is in compliance with California Government Code Sections 27000 et seq., 53600 et seq., and the County's 2020 Investment Policy.

Attached are summaries of the Portfolio Structure, Investment Details, Securities Activity by Brokers, and other information to provide a better understanding of the investment activity that has occurred through December 31, 2020.

Pursuant to Government Code § 53646(b)(3), I certify that because of the liquidity of the pool and the county's issuance of Teeter Notes and TRANs, the county has the ability to meet the pool's expenditure requirements for the next six months.

Respectfully submitted,

DocuSigned by:  
A handwritten signature in cursive script, appearing to read "Edith Driscoll".  
2340405E08B04F7...  
EDITH DRISCOLL  
Auditor-Controller-Treasurer-Tax Collector

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## SUMMARY REPORTS

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1. County of Santa Cruz Portfolio Summary including:
  - a) Issuer
  - b) Type of Asset
  - c) Cost at Purchase
  - d) Current Book Value
  - e) Yield
  - f) Par Value
  - g) Market Value
  - h) Percent of Portfolio
  - i) Percent Allowed
  - j) Purchase Date
  - k) Maturity Date
  - l) Credit Rating
  - m) Source of Valuation
2. Portfolio Size and Composition Report
  - a) Portfolio Balance Trend
  - b) Portfolio Composition by Type
3. Portfolio Yield
  - a) Net Yield History / Comparison to LAIF
  - b) Net Yield Trend / Comparison to LAIF
4. County of Santa Cruz Investment Pool Maturity Distribution
5. County of Santa Cruz Investment Pool Credit Quality Distribution
6. County of Santa Cruz Investment Pool Source of Funds

**Santa Cruz County Treasurer's Portfolio**  
**As of December 31, 2020**

ISSUER	COST	BOOK VALUE	YIELD	PAR VALUE	MARKET VALUE (1)	% of PORTFOLIO	% ALLOWED	PURCHASE DATE	MATURITY DATE	CREDIT RATING (2)
<b>U.S. Treasuries</b>										
US Treasury	18,184,218.75	18,012,646.60	1.63%	18,000,000.00	18,031,140.00	1.89%	100%	11/21/19	01/31/21	AA+ / Aaa
US Treasury	20,133,593.75	20,013,980.74	1.67%	20,000,000.00	20,048,000.00	2.10%	100%	12/13/19	02/15/21	AA+ / Aaa
US Treasury	24,839,843.75	24,978,840.40	1.66%	25,000,000.00	25,037,000.00	2.62%	100%	12/17/19	02/28/21	AA+ / Aaa
US Treasury	15,239,082.50	15,108,118.72	0.16%	15,000,000.00	15,111,300.00	1.59%	100%	05/28/20	06/30/21	AA+ / Aaa
US Treasury	19,968,655.56	19,983,208.34	0.16%	20,000,000.00	19,991,000.00	2.10%	100%	07/16/20	07/15/21	AA+ / Aaa
US Treasury	20,159,375.00	20,162,827.68	0.12%	20,000,000.00	20,163,687.39	2.12%	100%	10/15/20	07/13/21	AA+ / Aaa
US Treasury	9,991,637.50	9,991,637.50	0.14%	10,000,000.00	9,994,700.00	1.05%	100%	08/13/20	08/12/21	AA+ / Aaa
US Treasury	20,189,843.75	20,140,586.59	0.13%	20,000,000.00	20,145,323.20	2.12%	100%	09/15/20	08/31/21	AA+ / Aaa
US Treasury	19,972,700.00	19,981,175.00	0.14%	20,000,000.00	19,988,000.00	2.10%	100%	09/10/20	09/09/21	AA+ / Aaa
US Treasury	20,474,218.75	20,422,492.61	0.12%	20,000,000.00	20,421,976.80	2.15%	100%	10/20/20	09/15/21	AA+ / Aaa
US Treasury	20,389,062.50	20,305,769.23	0.13%	20,000,000.00	20,307,740.66	2.13%	100%	10/08/20	09/30/21	AA+ / Aaa
US Treasury	20,548,437.50	20,434,001.54	0.12%	20,000,000.00	20,431,978.67	2.15%	100%	10/16/20	10/15/21	AA+ / Aaa
US Treasury	17,341,328.13	17,436,014.99	0.12%	17,000,000.00	17,434,938.07	1.83%	100%	12/09/20	01/31/22	AA+ / Aaa
<b>Total US Treasuries</b>	<b>247,426,589.94</b>	<b>246,971,299.94</b>	<b>0.52%</b>	<b>246,000,000.00</b>	<b>247,106,766.79</b>	<b>95.96%</b>	<b>100%</b>			
<b>U.S. Government Agencies</b>										
Federal Home Loan Bank	24,979,444.44	24,998,680.56	0.10%	25,000,000.00	24,999,250.00	2.63%	25%	03/30/20	01/20/21	AA+ / Aaa
Federal Farm Credit Bank	11,973,240.00	11,996,506.33	2.35%	12,000,000.00	12,066,480.00	1.26%	25%	04/05/19	04/05/21	AA+ / Aaa
Federal Home Loan Bank	12,977,654.44	12,992,510.55	0.19%	13,000,000.00	12,995,710.00	1.37%	25%	05/04/20	05/03/21	AA+ / Aaa
Federal Farm Credit Bank	9,999,700.00	9,994,666.67	0.12%	10,000,000.00	9,995,600.00	1.05%	25%	06/05/20	06/10/21	AA+ / Aaa
Federal Home Loan Bank	14,993,850.00	14,997,148.48	0.17%	15,000,000.00	15,003,116.67	1.58%	25%	07/16/20	07/09/21	AA+ / Aaa
Federal National Mortgage Association	15,252,150.00	15,134,870.93	0.20%	15,000,000.00	15,143,100.00	1.59%	25%	05/01/20	10/07/21	AA+ / Aaa
Federal Farm Credit Bank	12,987,455.00	12,996,352.68	3.08%	13,000,000.00	13,332,410.00	1.37%	25%	11/15/18	11/15/21	AA+ / Aaa
Federal Home Loan Bank	13,483,769.00	13,299,310.32	0.32%	13,000,000.00	13,329,160.00	1.40%	25%	04/06/20	03/11/22	AA+ / Aaa
Federal Home Loan Mortgage Corp	12,000,000.00	12,000,000.00	0.30%	12,000,000.00	12,000,720.00	1.26%	25%	05/15/20	05/17/22	AA+ / Aaa
Federal Farm Credit Bank	17,000,000.00	17,413,950.00	1.63%	17,000,000.00	17,413,950.00	1.79%	25%	12/08/19	08/22/22	AA+ / Aaa
Federal Farm Credit Bank	13,533,000.00	13,390,504.08	0.63%	13,000,000.00	13,510,900.00	1.41%	25%	04/09/20	02/29/22	AA+ / Aaa
Federal Home Loan Mortgage Corp	20,000,000.00	20,000,000.00	1.67%	20,000,000.00	20,007,400.00	2.10%	25%	01/13/20	01/13/23	AA+ / Aaa
Federal Home Loan Bank	15,296,100.00	15,211,999.00	1.46%	15,000,000.00	15,648,450.00	1.60%	25%	02/18/20	03/10/23	AA+ / Aaa
Federal Farm Credit Bank	9,974,200.00	9,980,890.67	0.88%	10,000,000.00	10,132,500.00	1.05%	25%	03/23/20	03/15/23	AA+ / Aaa
Federal Home Loan Mortgage Corp	18,928,600.00	18,933,596.52	0.24%	20,000,000.00	20,014,400.00	2.10%	25%	06/16/20	06/16/23	AA+ / Aaa
Federal Home Loan Mortgage Corp	18,000,000.00	18,000,000.00	0.25%	20,000,000.00	18,933,596.52	2.09%	25%	11/21/20	10/16/23	AA+ / Aaa
Federal Home Loan Mortgage Corp	18,000,000.00	18,000,000.00	0.32%	18,000,000.00	18,007,200.00	1.89%	25%	11/02/20	11/02/23	AA+ / Aaa
Federal Home Loan Mortgage Corp	9,995,500.00	9,995,733.12	0.27%	10,000,000.00	10,008,500.00	1.05%	25%	11/05/20	11/06/23	AA+ / Aaa
Federal Home Loan Mortgage Corp	14,952,000.00	14,985,846.23	0.44%	15,000,000.00	14,988,683.75	1.57%	25%	12/22/20	09/23/25	AA+ / Aaa
<b>Total Government Agencies</b>	<b>287,316,662.88</b>	<b>286,888,617.12</b>	<b>0.76%</b>	<b>286,000,000.00</b>	<b>288,531,136.94</b>	<b>30.14%</b>	<b>100%</b>			
<b>Supranationals</b>										
Inter-American Development Bank	14,775,000.00	14,978,005.28	2.61%	15,000,000.00	15,047,550.00	1.57%	30%	02/08/19	03/15/21	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	20,326,800.00	20,115,206.98	1.70%	20,000,000.00	20,285,400.00	2.11%	30%	12/20/19	07/23/21	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	15,000,000.00	15,034,121.07	0.24%	10,000,000.00	10,539,416.67	1.11%	30%	01/03/20	01/18/23	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	15,000,000.00	15,000,000.00	1.75%	15,000,000.00	15,013,500.00	1.58%	30%	01/27/20	01/27/23	AAA / Aaa / AAA
International Finance Corporation	16,155,000.00	15,948,713.53	0.41%	15,000,000.00	16,007,700.00	1.68%	30%	08/09/20	07/31/23	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	17,979,300.00	17,980,986.18	0.29%	18,000,000.00	18,008,865.00	1.89%	30%	12/03/20	11/24/23	AAA / Aaa / AAA
<b>Total Supranationals</b>	<b>94,783,600.00</b>	<b>94,587,016.04</b>	<b>1.20%</b>	<b>95,000,000.00</b>	<b>94,902,431.67</b>	<b>9.94%</b>	<b>30%</b>			
<b>Medium Term Notes</b>										
Microsoft Corporation	9,719,000.00	9,933,285.56	2.70%	10,000,000.00	10,088,800.00	1.04%	10%	01/24/19	08/08/21	AAA / Aaa / AA+
Johnson & Johnson Corp	14,822,550.00	14,931,799.73	2.66%	15,000,000.00	15,325,800.00	1.57%	10%	02/15/19	03/03/22	AAA / Aaa / AAA
Apple Inc.	15,167,250.00	15,096,365.97	2.53%	15,000,000.00	15,751,950.00	1.59%	10%	08/03/19	02/23/23	AA+ / Aa1 / AA+
<b>Total Medium Term Notes</b>	<b>39,708,800.00</b>	<b>39,961,441.26</b>	<b>2.62%</b>	<b>40,000,000.00</b>	<b>41,146,550.00</b>	<b>4.20%</b>	<b>30%</b>			



**Santa Cruz County Treasurer's Portfolio**  
**As of December 31, 2020**

ISSUER	COST	BOOK VALUE	YIELD	PAR VALUE	MARKET VALUE (1)	% of PORTFOLIO	% ALLOWED	PURCHASE DATE	MATURITY DATE	CREDIT RATING (2)
<b>Negotiable CDs</b>										
Toronto Dominion Bank NY	25,000,000.00	25,000,000.00	0.15%	25,000,000.00	24,999,500.00	2.83%	10%	10/28/20	01/27/21	A1+ / P1 / F1+
Westpac Banking Corp. NY	25,000,000.00	25,000,000.00	0.18%	25,000,000.00	25,000,000.00	2.83%	10%	12/10/20	02/10/21	A1+ / P1 / F1
Swedbank NY	25,000,000.00	25,000,000.00	0.19%	25,000,000.00	25,000,000.00	2.83%	10%	12/15/20	05/12/21	A1 / P1 / F1+
Nordea Bank NY	25,000,000.00	25,000,000.00	0.22%	25,000,000.00	25,002,750.00	2.83%	10%	12/02/20	06/01/21	A1+ / P1 / F1+
Union Bank	20,000,000.00	20,000,000.00	0.20%	20,000,000.00	20,002,400.00	2.10%	10%	09/03/20	07/28/21	A1 / P1 / F1
<b>Total Negotiable CDs</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>0.19%</b>	<b>120,000,000.00</b>	<b>120,004,650.00</b>	<b>12.61%</b>	<b>30%</b>			
<b>Municipal Bonds</b>										
State of California GO Bond	12,000,000.00	12,000,000.00	2.35%	12,000,000.00	12,299,640.00	1.26%	10%	04/04/19	04/01/22	AA- / Aa3 / AA-
University of California	3,077,430.00	3,052,087.10	1.78%	3,000,000.00	3,142,080.00	0.32%	10%	11/05/19	05/15/23	AA- / Aa3 / AA-
California Health Fac Fin Authority	6,500,000.00	6,500,000.00	0.55%	6,500,000.00	6,517,550.00	0.68%		11/04/20	06/01/23	AA- / Aa3 / AA-
Cabrillo Community College	3,035,000.00	3,035,000.00	1.98%	3,035,000.00	3,127,385.40	0.32%	10%	10/08/19	08/01/23	AA / Aa2
<b>Total Municipal Bonds</b>	<b>24,612,430.00</b>	<b>24,587,067.10</b>	<b>1.75%</b>	<b>24,535,000.00</b>	<b>25,086,655.40</b>	<b>2.58%</b>	<b>10%</b>			
<b>Checking</b>										
US Bank Checking	5,554,259.32	5,554,259.32	1.00%	5,554,259.32	5,554,259.32	0.58%	10%	NA	NA	NR
<b>Total Checking</b>	<b>5,554,259.32</b>	<b>5,554,259.32</b>	<b>1.00%</b>	<b>5,554,259.32</b>	<b>5,554,259.32</b>	<b>0.58%</b>	<b>10%</b>			
<b>Money Market Funds (3)</b>										
US Bank MMF	100,000.00	100,000.00	0.01%	100,000.00	100,000.00	0.01%	10%	NA	NA	NR
CAMP	58,000,000.00	58,000,000.00	0.12%	58,000,000.00	58,000,000.00	6.09%	10%	NA	NA	AAAm
<b>Total Money Market Funds</b>	<b>58,100,000.00</b>	<b>58,100,000.00</b>	<b>0.12%</b>	<b>58,100,000.00</b>	<b>58,100,000.00</b>	<b>6.10%</b>				
<b>Miscellaneous Investments</b>										
LAIF	75,113,416.40	75,113,416.40	0.63%	75,113,416.40	75,113,416.40	7.89%	10%	NA	NA	NR
<b>Total Misc. Investments</b>	<b>75,113,416.40</b>	<b>75,113,416.40</b>	<b>0.63%</b>	<b>75,113,416.40</b>	<b>75,113,416.40</b>	<b>7.89%</b>				
<b>GRAND TOTAL</b>	<b>952,565,858.54</b>	<b>951,733,114.18</b>	<b>0.72%</b>	<b>947,302,675.72</b>	<b>955,545,965.52</b>	<b>100%</b>				

(1) Market Value pricing obtained from Union Bank safekeeper (custodial bank).

(2) Split ratings reflect ratings from S&P and Moody's.

(3) Money Market Mutual Fund balances do not include current month interest.

# County of Santa Cruz Investment Pool

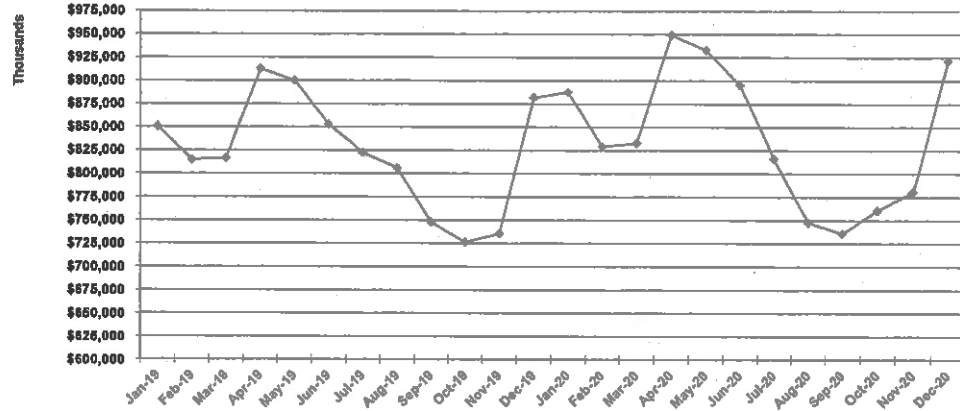
## Portfolio Size and Composition

As of December 31, 2020

### Monthly Balance History

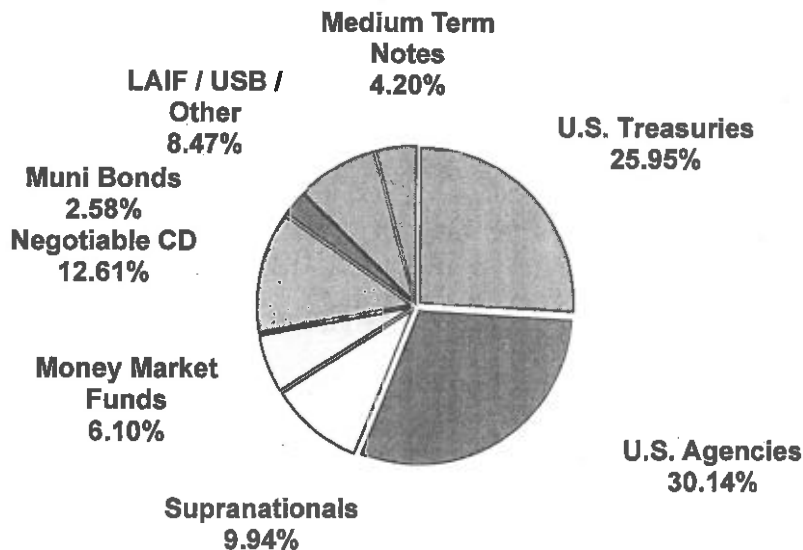
Jan-19	\$ 850,631,070.40
Feb-19	\$ 814,920,794.72
Mar-19	\$ 816,455,075.11
Apr-19	\$ 912,824,395.26
May-19	\$ 899,889,045.39
Jun-19	\$ 853,052,660.56
Jul-19	\$ 822,650,258.86
Aug-19	\$ 805,975,948.20
Sep-19	\$ 747,863,834.57
Oct-19	\$ 726,077,495.00
Nov-19	\$ 735,497,653.00
Dec-19	\$ 881,710,603.00
Jan-20	\$ 887,356,690.58
Feb-20	\$ 829,101,176.44
Mar-20	\$ 832,806,566.48
Apr-20	\$ 949,324,384.12
May-20	\$ 932,918,634.16
Jun-20	\$ 895,358,299.92
Jul-20	\$ 816,189,662.11
Aug-20	\$ 747,623,518.14
Sep-20	\$ 735,882,286.83
Oct-20	\$ 780,550,931.47
Nov-20	\$ 780,111,096.06
Dec-20	\$ 921,483,474.41

### Monthly Portfolio Balance Trend



	<u>12/31/2020</u>	<u>9/30/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
U.S. Treasuries	25.95%	23.12%	30.55%	28.90%
U.S. Agencies	30.14%	31.04%	20.14%	29.23%
Supranationals	9.94%	8.34%	8.41%	5.69%
Money Market Fund	6.10%	13.24%	1.98%	1.60%
Commercial Paper	0.00%	0.00%	0.00%	0.00%
Negotiable CD	12.61%	2.52%	18.17%	17.09%
Municipal Bonds	2.58%	3.82%	3.34%	
LAIF / USB / Other	8.47%	10.98%	7.64%	7.72%
Medium Term Note	4.20%	6.93%	9.75%	9.36%
	100%	100%	100%	100%

### Portfolio Composition

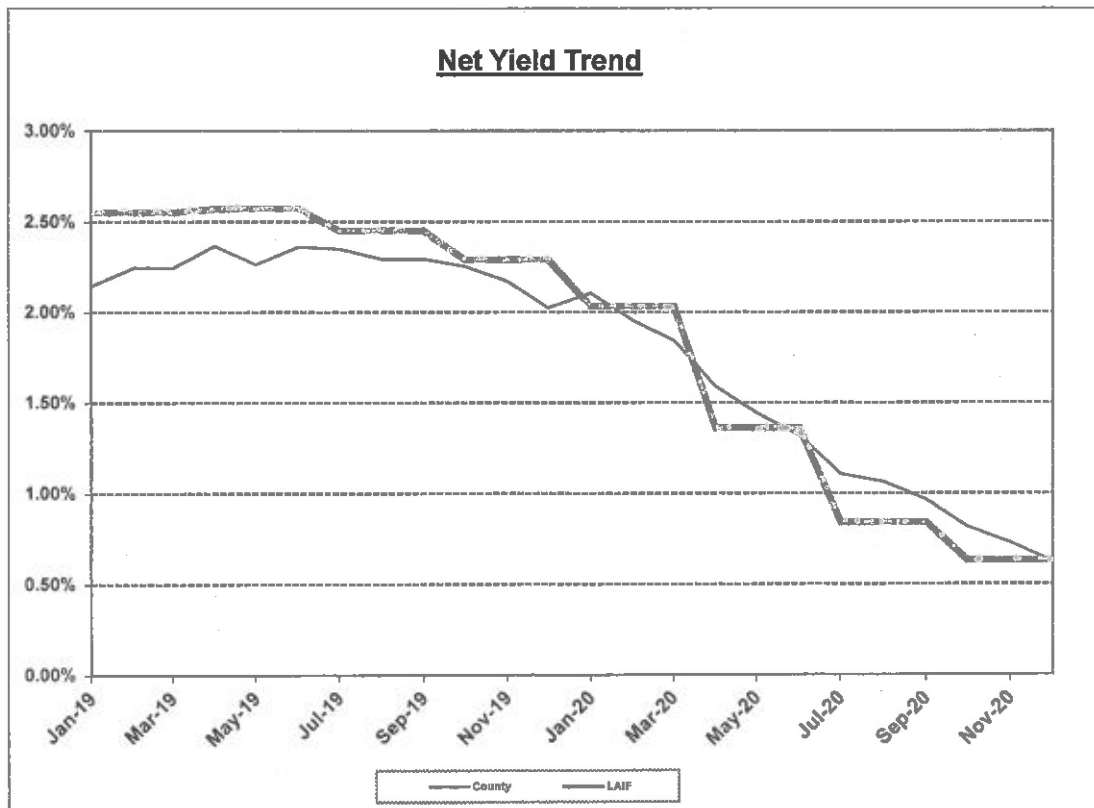


# County of Santa Cruz Investment Pool

## Portfolio Net Yield

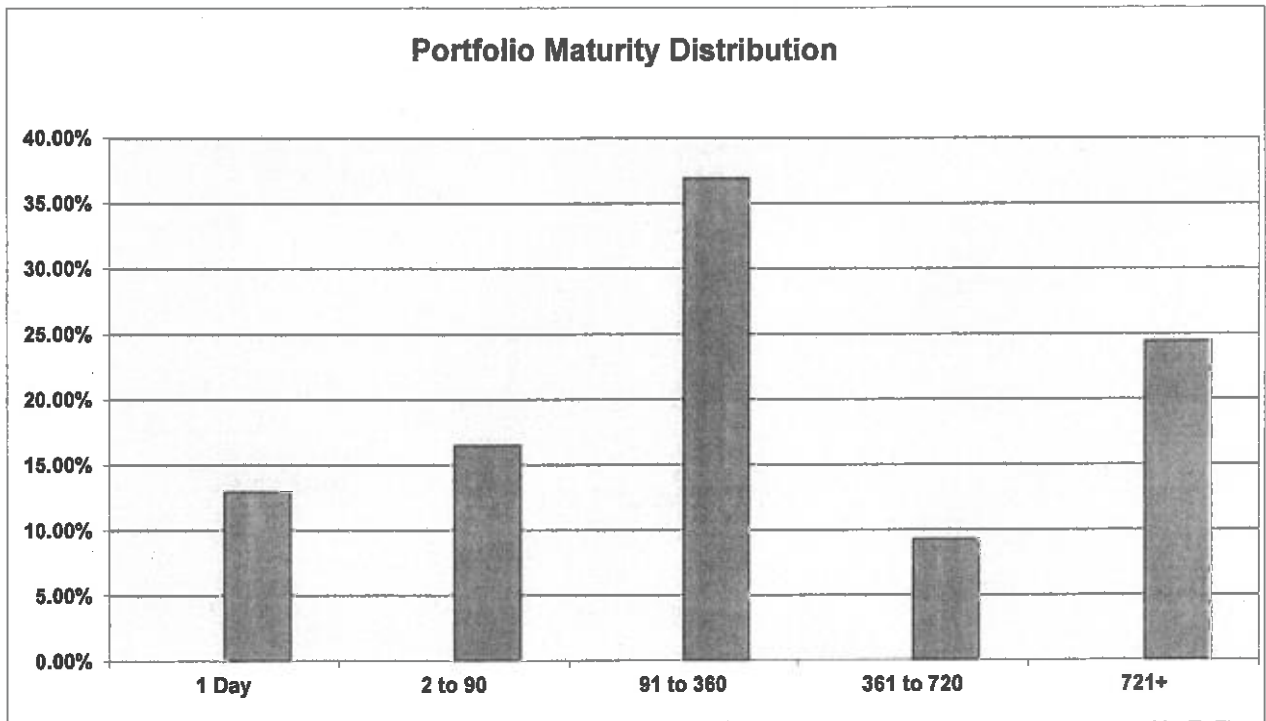
As of December 31, 2020

Month	Apportionment Rate		
	County	LAIF	Difference
Jan-19	2.145%	2.550%	-0.41%
Feb-19	2.246%	2.550%	-0.30%
Mar-19	2.243%	2.550%	-0.31%
Apr-19	2.365%	2.570%	-0.21%
May-19	2.263%	2.570%	-0.31%
Jun-19	2.361%	2.570%	-0.21%
Jul-19	2.350%	2.450%	-0.10%
Aug-19	2.294%	2.450%	-0.16%
Sep-19	2.293%	2.450%	-0.16%
Oct-19	2.253%	2.290%	-0.04%
Nov-19	2.172%	2.290%	-0.12%
Dec-19	2.024%	2.290%	-0.27%
Jan-20	2.104%	2.030%	0.07%
Feb-20	1.950%	2.030%	-0.08%
Mar-20	1.842%	2.030%	-0.19%
Apr-20	1.587%	1.360%	0.23%
May-20	1.441%	1.360%	0.08%
Jun-20	1.318%	1.360%	-0.04%
Jul-20	1.106%	0.840%	0.27%
Aug-20	1.064%	0.840%	0.22%
Sep-20	0.964%	0.840%	0.12%
Oct-20	0.816%	0.630%	0.19%
Nov-20	0.727%	0.630%	0.10%
Dec-20	0.625%	0.630%	0.00%

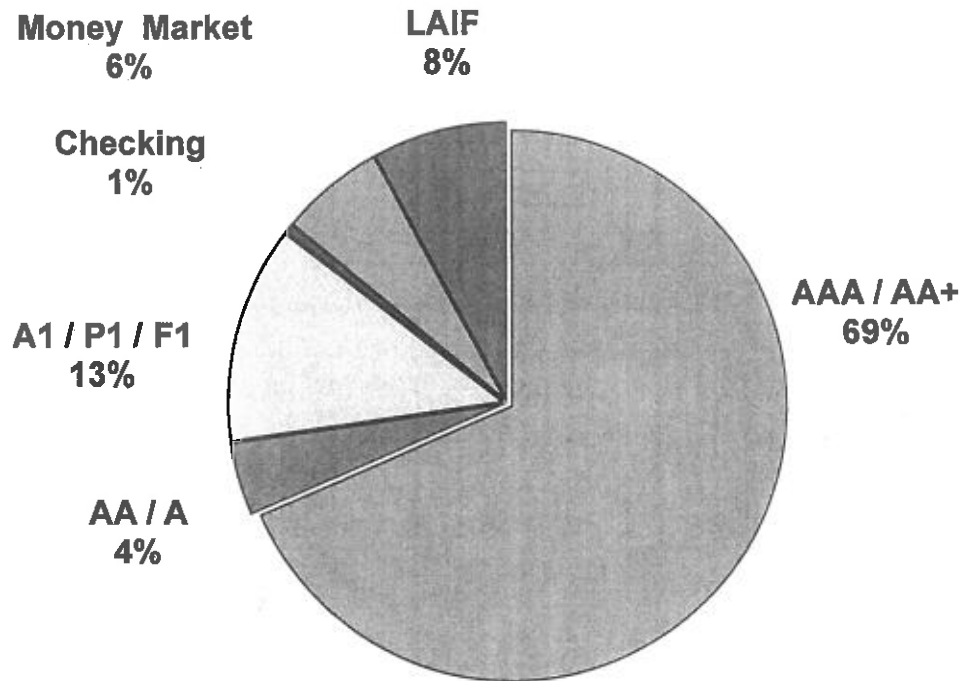


**County of Santa Cruz Investment Pool**  
**Maturity Distribution**  
 December 31, 2020

Maturing in:	12/31/2020	9/30/2020	12/31/2019	12/31/2018
1 Day	12.93%	23.73%	9.89%	7.98%
2 to 90	16.48%	6.17%	21.50%	30.54%
91 to 360	36.93%	38.13%	38.05%	39.95%
361 to 720	9.26%	11.25%	20.12%	17.31%
721+	24.39%	20.72%	10.45%	4.22%
Total	100%	100%	100%	100%
WAM (days)	348	326	279	213
Duration	0.95	0.90	0.75	0.67



**County of Santa Cruz Investment Pool**  
**Credit Quality Distribution**  
 December 31, 2020

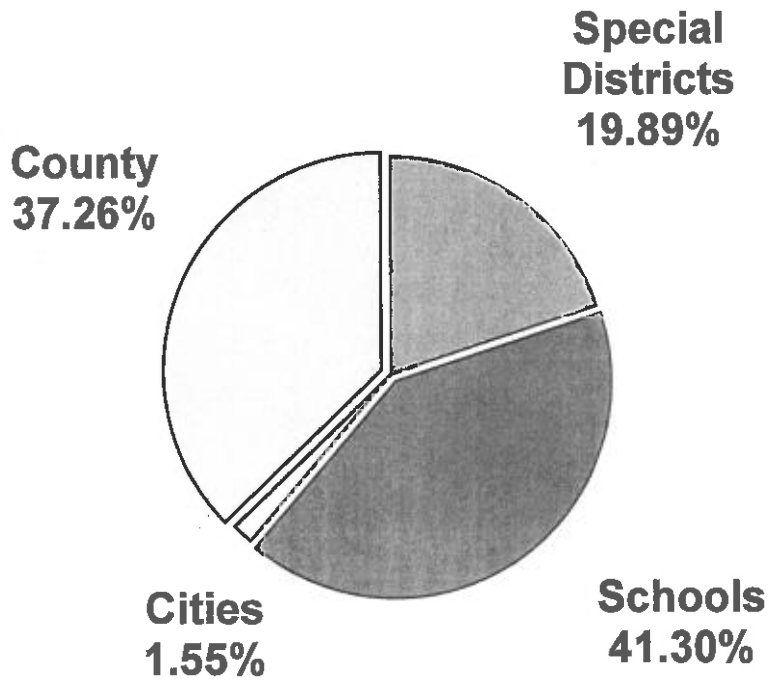


Market Value						
Rating	(\$ ml)	12/31/2020	9/30/2020	12/31/2019	12/31/2018	
AAA / AA+ *	\$ 649	69%	66%	62%	67%	
AA	\$ 40	4%	8%	10%	8%	
A	\$ -	0%	0%	0%	0%	
A1 / P1 / F1	\$ 120	13%	3%	18%	17%	
Checking	\$ 5	1%	2%	0%	0%	
Money Market	\$ 58	6%	13%	2%	2%	
LAIF (unrated)	\$ 75	8%	9%	7%	6%	
Total Portfolio Value	\$ 947	100%	100%	100%	100%	

\* The AAA / AA+ category includes securities rated Aaa / AAA and Aaa / AA+

\*\* May not add to 100% due to rounding

**County of Santa Cruz Investment Pool**  
**Source of Funds**  
 As of December 31, 2020



	12/31/2020	12/31/2019	12/31/2018
County	37.26%	37.03%	38.67%
Special Districts	19.89%	17.67%	13.48%
Schools	41.30%	44.95%	46.22%
Cities	1.55%	0.35%	1.63%
Total	100%	100%	100%

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## DETAILED LIST OF INVESTMENTS OUTSTANDING

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As of December 31, 2020

### REPORT DESCRIPTION

The **Detailed List of Investments Outstanding** lists active investments in the portfolio on a specific date providing information on the market values, book values, interest rates and yields. It is arranged so that the securities of the same type are grouped together. What follows is a description of the abbreviations used in the report.

**CUSIP** – The CUSIP number is a 9-character alphanumeric code which identifies a North American financial security for the purposes of facilitating clearing and settlement of trades.

**INVESTMENT NUMBER** – This is a unique system-generated number assigned to the security. Assigned by the County for internal identification purposes.

**ISSUER** – The issuer named is the name of the institution which issued the bond.

**PURCHASE DATE** – This is the date on which the security was purchased.

**PAR VALUE** – The nominal or face value of a bond. This is the amount that will be received at maturity with accrued interest. It is also the amount that is used in calculating the interest received on the bond.

**MARKET VALUE** – Market value is the dollar amount the security could have been sold for on the report date. By comparing this number to the book value one is able to determine what, if any, loss or gain we would realize if we were to sell the bond in the open market.

**BOOK VALUE** – The original cost for each investment adjusted for amortization of premiums or accretions of discounts to the date of the report. Amortizations and accretions are calculated on a straight line basis.

**STATED RATE** – In most cases this is the coupon rate (rate of interest) set on a bond at the issue date by the issuer. If the security has no coupon (discount note, UST Bill or CP) then the stated rate is the yield to maturity on the date that the bond is purchased. The stated rate is not intended for comparing yields between different investments because the item may have been purchased at a discount or premium to par.

**YTM** – This is the Yield to Maturity. This is what the yield will be on the bond if it is held to maturity.

**DAYS TO MATURITY** – This is the number of days remaining between the report date and the maturity date.

**MATURITY DATE** – The maturity date is the date when a bond matures. On the maturity date an issuer of a security will pay the holder of the security the par value plus any accrued interest earned on the security from the date of last distribution.



Quarterly Reports  
Portfolio Management  
Portfolio Summary  
December 31, 2020

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Notes/ Bonds	195,000,000.00	197,133,065.79	197,015,279.10	20.82	381	194	0.609	0.618
Federal Agency Issues - Coupon	238,000,000.00	240,540,576.94	238,902,759.34	25.25	982	720	0.870	0.882
Medium Term Notes	40,000,000.00	41,148,550.00	39,961,441.26	4.22	1,160	509	2.585	2.621
Negotiable CDs	120,000,000.00	120,004,650.00	120,000,000.00	12.68	155	107	0.183	0.186
Municipal Bonds	24,535,000.00	25,086,655.40	24,587,067.10	2.60	1,113	679	1.730	1.754
Local Agency Investment Fund (LAIF)	75,113,416.40	75,113,416.40	75,113,416.40	7.94	1	1	0.621	0.630
Federal Agency Disc. -Amortizing	48,000,000.00	47,980,580.00	47,985,857.78	5.07	317	76	0.125	0.127
Treasury Discounts -Amortizing	50,000,000.00	49,973,700.00	49,958,020.84	5.28	364	223	0.145	0.147
Supranationals	93,000,000.00	94,902,431.67	94,557,013.04	9.99	909	618	1.188	1.204
Money Market Mutual Funds 02	58,100,000.00	58,100,000.00	58,100,000.00	6.14	1	1	0.118	0.120
Investments	941,748,416.40	949,991,606.20	946,178,854.86	100.00%	551	353	0.713	0.723

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Total Earnings	December 31	Period
Current Year	1,684,633.05	
Average Daily Balance	821,156,515.92	
Effective Rate of Return	0.81%	

Santa Cruz County Treasurer,



Quarterly Reports  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2020

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Notes/ Bonds												
9128285X4	22342	US Treasury N/B		11/21/2019	18,000,000.00	18,031,140.00	18,012,646.60	2.500	1.607	1.629	30	01/31/2021
9128283X6	22350	US Treasury N/B		12/13/2019	20,000,000.00	20,048,000.00	20,013,980.74	2.250	1.649	1.672	45	02/15/2021
912828P67	22351	US Treasury N/B		12/17/2019	25,000,000.00	25,037,000.00	24,978,840.40	1.125	1.642	1.664	58	02/28/2021
9128287A2	22373	US Treasury N/B		05/28/2020	15,000,000.00	15,111,300.00	15,108,118.72	1.625	0.160	0.162	180	06/30/2021
912828S76	22384	US Treasury N/B		10/15/2020	20,000,000.00	20,163,667.39	20,162,827.68	1.125	0.118	0.120	211	07/31/2021
9128282F6	22382	US Treasury N/B		09/15/2020	20,000,000.00	20,145,323.20	20,140,586.59	1.125	0.132	0.134	242	08/31/2021
9128285A4	22386	US Treasury N/B		10/20/2020	20,000,000.00	20,421,976.80	20,422,492.61	2.750	0.121	0.123	257	09/15/2021
912828F21	22383	US Treasury N/B		10/08/2020	20,000,000.00	20,307,740.66	20,305,769.23	2.125	0.132	0.134	272	09/30/2021
9128285F3	22385	US Treasury N/B		10/16/2020	20,000,000.00	20,431,978.67	20,434,001.54	2.875	0.121	0.123	287	10/15/2021
912828V72	22395	US Treasury N/B		12/09/2020	17,000,000.00	17,434,938.07	17,436,014.99	1.875	0.117	0.118	395	01/31/2022
Subtotal and Average			180,803,353.27		195,000,000.00	197,133,065.79	197,015,279.10		0.609	0.618	194	
Federal Agency Issues - Coupon												
3133EKP6	22317	Federal Farm Credit Bank		04/05/2019	12,000,000.00	12,066,480.00	11,996,506.33	2.280	2.313	2.345	94	04/05/2021
3130AJTH2	22377	Federal Home Loan Bank		07/16/2020	15,000,000.00	15,003,116.67	14,997,149.48	0.125	0.165	0.167	188	07/08/2021
3135G0089	22370	Federal National Mort. Assoc.		05/01/2020	15,000,000.00	15,143,100.00	15,134,870.93	1.375	0.197	0.200	279	10/07/2021
3133EJ7J4	22290	Federal Farm Credit Bank		11/15/2018	13,000,000.00	13,332,410.00	12,996,352.66	3.050	3.042	3.084	318	11/15/2021
313378CR0	22363	Federal Home Loan Bank		04/06/2020	13,000,000.00	13,329,160.00	13,299,310.32	2.250	0.311	0.315	434	03/11/2022
3134GVV7	22372	Fed. Home Loan Mtg. Corp		05/15/2020	12,000,000.00	12,000,720.00	12,000,000.00	0.300	0.296	0.300	501	05/17/2022
3133ELAE4	22349	Federal Farm Credit Bank		12/06/2019	17,000,000.00	17,413,950.00	17,000,000.00	1.625	1.603	1.625	598	08/22/2022
3133EFUJ4	22365	Federal Farm Credit Bank		04/09/2020	13,000,000.00	13,510,900.00	13,380,504.08	2.150	0.620	0.628	727	12/29/2022
3134GUY95	22355	Fed. Home Loan Mtg. Corp		01/13/2020	20,000,000.00	20,007,400.00	20,000,000.00	1.670	1.647	1.670	742	01/13/2023
313382AX1	22359	Federal Home Loan Bank		02/18/2020	15,000,000.00	15,648,450.00	15,211,999.00	2.125	1.443	1.463	798	03/10/2023
3133ELUF9	22361	Federal Farm Credit Bank		03/23/2020	10,000,000.00	10,132,500.00	9,980,890.67	0.790	0.866	0.878	803	03/15/2023
3134GVK80	22374	Fed. Home Loan Mtg. Corp		06/18/2020	20,000,000.00	20,014,400.00	20,000,000.00	0.440	0.434	0.440	896	06/16/2023
3137EAEY1	22387	Fed. Home Loan Mtg. Corp		10/21/2020	20,000,000.00	19,933,596.52	19,933,596.52	0.125	0.242	0.245	1,018	10/16/2023
3134GW6E1	22389	Fed. Home Loan Mtg. Corp		11/02/2020	18,000,000.00	18,007,200.00	18,000,000.00	0.320	0.316	0.320	1,035	11/02/2023
3137EAEZ8	22392	Fed. Home Loan Mtg. Corp		11/05/2020	10,000,000.00	10,008,500.00	9,995,733.12	0.250	0.261	0.265	1,039	11/06/2023
3137EAEX3	22398	Fed. Home Loan Mtg. Corp		12/22/2020	15,000,000.00	14,988,693.75	14,985,846.23	0.375	0.437	0.443	1,726	09/23/2025
Subtotal and Average			216,662,983.24		238,000,000.00	240,540,576.94	238,902,759.34		0.870	0.882	720	
Medium Term Notes												
594918BP8	22304	Microsoft Corp		01/24/2019	10,000,000.00	10,068,800.00	9,933,285.56	1.550	2.665	2.702	219	09/08/2021
478160CD4	22309	Johnson & Johnson Corp		02/15/2019	15,000,000.00	15,325,800.00	14,931,799.73	2.250	2.920	2.656	426	03/03/2022
037633BU3	22323	Apple Inc		06/03/2019	15,000,000.00	15,751,950.00	15,096,355.97	2.850	2.499	2.534	763	02/23/2023

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## Portfolio Management

### Portfolio Details - Investments

#### December 31, 2020

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	YTM 365	Days to Maturity	Maturity Date
<b>Subtotal and Average</b>			<b>42,229,326.44</b>		<b>40,000,000.00</b>	<b>41,146,550.00</b>	<b>39,961,441.26</b>		<b>2.585</b>	<b>2.621</b>	<b>509</b>	
<b>Negotiable CDs</b>												
89114NUE3	22388	Toronto Dominion Bank		10/28/2020	25,000,000.00	24,999,500.00	25,000,000.00	0.150	0.150	0.152	26	01/27/2021
96130AFZ8	22396	Westpac Banking Corp NY		12/10/2020	25,000,000.00	25,000,000.00	25,000,000.00	0.160	0.160	0.162	40	02/10/2021
87019VP76	22397	Swedbank NY		12/15/2020	25,000,000.00	25,000,000.00	25,000,000.00	0.190	0.190	0.193	131	05/12/2021
65558TV89	22393	Nordea Bank NY		12/02/2020	25,000,000.00	25,002,750.00	25,000,000.00	0.220	0.220	0.223	152	06/02/2021
62478U687	22380	MUFG Union Bank NA CD		09/03/2020	20,000,000.00	20,002,400.00	20,000,000.00	0.200	0.200	0.203	208	07/28/2021
<b>Subtotal and Average</b>			<b>56,413,043.48</b>		<b>120,000,000.00</b>	<b>120,004,650.00</b>	<b>120,000,000.00</b>		<b>0.183</b>	<b>0.186</b>	<b>107</b>	
<b>Municipal Bonds</b>												
13063DLY2	22316	State of California		04/04/2019	12,000,000.00	12,289,640.00	12,000,000.00	2.350	2.318	2.350	455	04/01/2022
91412G2U8	22339	University of Calif		11/05/2019	3,000,000.00	3,142,080.00	3,052,087.10	2.519	1.737	1.761	884	05/15/2023
13032UXK9	22391	Calif Health Fac Fin & Auth		11/04/2020	6,500,000.00	6,517,550.00	6,500,000.00	0.553	0.545	0.553	881	06/01/2023
127109PZ3	22336	Cabrillo Comm College GO		10/08/2019	3,035,000.00	3,127,385.40	3,035,000.00	1.964	1.937	1.964	942	08/01/2023
<b>Subtotal and Average</b>			<b>22,167,587.07</b>		<b>24,535,000.00</b>	<b>25,066,655.40</b>	<b>24,587,067.10</b>		<b>1.730</b>	<b>1.754</b>	<b>679</b>	
<b>Local Agency Investment Fund (LAIF)</b>												
SYS6501	6501	LAIF (General Fund)			75,113,416.40	75,113,416.40	75,113,416.40	0.630	0.621	0.630	1	
<b>Subtotal and Average</b>			<b>71,733,507.46</b>		<b>75,113,416.40</b>	<b>75,113,416.40</b>	<b>75,113,416.40</b>		<b>0.621</b>	<b>0.630</b>	<b>1</b>	
<b>Union Bank Activity - Dividend</b>												
SYS2111	2111	Union Bank		07/01/2020	0.00	0.00	0.00	0.010	0.010	0.010	1	
<b>Subtotal and Average</b>			<b>0.11</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.000</b>	<b>0.000</b>	<b>0</b>	
<b>Federal Agency Disc. -Amortizing</b>												
313385AV8	22362	Federal Home Loan Bank		03/30/2020	25,000,000.00	24,999,250.00	24,998,680.56	0.100	0.101	0.103	19	01/20/2021
313385FC5	22371	Federal Home Loan Bank		05/04/2020	13,000,000.00	12,985,710.00	12,982,510.55	0.170	0.173	0.175	122	05/03/2021
313313GS1	22378	Federal Farm Credit Bank		08/05/2020	10,000,000.00	9,995,600.00	9,994,666.67	0.120	0.122	0.123	160	06/10/2021
<b>Subtotal and Average</b>			<b>47,978,388.19</b>		<b>48,000,000.00</b>	<b>47,990,560.00</b>	<b>47,985,857.78</b>		<b>0.125</b>	<b>0.127</b>	<b>76</b>	
<b>Treasury Discounts -Amortizing</b>												
9127963S6	22376	US Treasury Bill		07/16/2020	20,000,000.00	19,991,000.00	19,983,208.34	0.155	0.157	0.160	195	07/15/2021
9127964B2	22379	US Treasury Bill		08/13/2020	10,000,000.00	9,994,700.00	9,991,637.50	0.135	0.137	0.139	223	08/12/2021
9127964L0	22381	US Treasury Bill		09/10/2020	20,000,000.00	19,988,000.00	19,981,175.00	0.135	0.137	0.139	251	09/09/2021
<b>Subtotal and Average</b>			<b>49,946,984.03</b>		<b>50,000,000.00</b>	<b>49,973,700.00</b>	<b>49,956,020.84</b>		<b>0.145</b>	<b>0.147</b>	<b>223</b>	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 360	YTM 365	Days to Maturity	Maturity Date
<b>Supranationals</b>												
4581X0CS5	22308	Inter-American Devel Bank		02/08/2019	15,000,000.00	15,047,550.00	14,978,005.28	1.875	2.576	2.612	73	03/15/2021
459058GH0	22352	Int Bank of Recon & Developmen		12/20/2019	20,000,000.00	20,285,400.00	20,115,206.98	2.750	1.681	1.704	203	07/23/2021
4581X0DA3	22390	Inter-American Devel Bank		11/03/2020	10,000,000.00	10,539,416.67	10,534,121.07	2.500	0.236	0.240	747	01/18/2023
45905U5U4	22356	Int Bank of Recon & Developmen		01/27/2020	15,000,000.00	15,013,500.00	15,000,000.00	1.750	1.728	1.750	756	01/27/2023
45950KCP3	22375	International Fin Corp		06/09/2020	15,000,000.00	16,007,700.00	15,948,713.53	2.875	0.400	0.405	941	07/31/2023
459058JM6	22394	Int Bank of Recon & Developmen		12/03/2020	18,000,000.00	18,008,865.00	17,980,966.18	0.250	0.285	0.289	1,057	11/24/2023
		<b>Subtotal and Average</b>	<b>78,533,792.73</b>		<b>93,000,000.00</b>	<b>94,902,431.67</b>	<b>94,557,013.04</b>		<b>1.188</b>	<b>1.204</b>	<b>618</b>	
<b>Money Market Mutual Funds 02</b>												
SYS011119	22302	CAMP		01/11/2019	58,000,000.00	58,000,000.00	58,000,000.00	0.120	0.118	0.120	1	
157 519 832 743	22283	US Bank MMMF		10/23/2018	100,000.00	100,000.00	100,000.00	0.010	0.010	0.010	1	
		<b>Subtotal and Average</b>	<b>54,667,549.90</b>		<b>58,100,000.00</b>	<b>58,100,000.00</b>	<b>58,100,000.00</b>		<b>0.118</b>	<b>0.120</b>	<b>1</b>	
		<b>Total and Average</b>	<b>821,156,515.92</b>		<b>941,748,416.40</b>	<b>949,991,606.20</b>	<b>946,178,854.86</b>		<b>0.713</b>	<b>0.723</b>	<b>353</b>	

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# **SECURITIES ACTIVITY BY BROKER**

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A Report on the

Investment Transactions by Broker-Dealer  
For the Period Indicated



**Quarterly Reports  
Activity Report  
Sorted By Issuer  
October 1, 2020 - December 31, 2020**

CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Redemptions or Withdrawals	Ending Balance
<b>Issuer: Apple Inc</b>									
<b>Medium Term Notes</b>									
		Subtotal and Balance		15,000,000.00					15,000,000.00
		<b>Issuer Subtotal</b>	<b>1.593%</b>	<b>15,000,000.00</b>			<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>
<b>Issuer: US Treasury Bill</b>									
<b>Treasury Discounts -Amortizing</b>									
		Subtotal and Balance		50,000,000.00					50,000,000.00
		<b>Issuer Subtotal</b>	<b>5.309%</b>	<b>50,000,000.00</b>			<b>0.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
<b>Issuer: Berkshire Hathaway Inc</b>									
<b>Medium Term Notes</b>									
084664BZ3	22345	Berkshire Hathaway Inc			2.900	10/15/2020	0.00	15,000,000.00	
		Subtotal and Balance		15,000,000.00			0.00	15,000,000.00	0.00
		<b>Issuer Subtotal</b>	<b>0.000%</b>	<b>15,000,000.00</b>			<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>Issuer: Cabrillo Comm College GO</b>									
<b>Municipal Bonds</b>									
		Subtotal and Balance		3,035,000.00					3,035,000.00
		<b>Issuer Subtotal</b>	<b>0.322%</b>	<b>3,035,000.00</b>			<b>0.00</b>	<b>0.00</b>	<b>3,035,000.00</b>
<b>Issuer: CAMP</b>									
<b>Money Market Mutual Funds 02</b>									
SYS011119	22302	CAMP			0.120		217,024,124.66	234,024,124.66	
		Subtotal and Balance		75,000,000.00			217,024,124.66	234,024,124.66	58,000,000.00
		<b>Issuer Subtotal</b>	<b>6.159%</b>	<b>75,000,000.00</b>			<b>217,024,124.66</b>	<b>234,024,124.66</b>	<b>58,000,000.00</b>

Quarterly Reports  
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CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Redemptions or Withdrawals	Ending Balance
<b>Issuer: State of California</b>									
<b>Municipal Bonds</b>									
13063DDE5	22260	State of California			2.300	10/01/2020	0.00	12,195,000.00	
		Subtotal and Balance		24,195,000.00			0.00	12,195,000.00	12,000,000.00
		Issuer Subtotal	1.274%	24,195,000.00			0.00	12,195,000.00	12,000,000.00
<b>Issuer: Calif Health Fac Fin &amp; Auth</b>									
<b>Municipal Bonds</b>									
13032UXK9	22391	Calif Health Fac Fin & Auth			0.553	11/04/2020	6,500,000.00	0.00	
		Subtotal and Balance		0.00			6,500,000.00	0.00	6,500,000.00
		Issuer Subtotal	0.690%	0.00			6,500,000.00	0.00	6,500,000.00
<b>Issuer: Federal Farm Credit Bank</b>									
<b>Federal Agency Disc. -Amortizing</b>									
		Subtotal and Balance		10,000,000.00					10,000,000.00
		Issuer Subtotal	1.062%	10,000,000.00			0.00	0.00	10,000,000.00
<b>Issuer: Federal Farm Credit Bank</b>									
<b>Federal Agency Issues - Coupon</b>									
		Subtotal and Balance		65,000,000.00					65,000,000.00
		Issuer Subtotal	6.902%	65,000,000.00			0.00	0.00	65,000,000.00
<b>Issuer: Federal Home Loan Bank</b>									
<b>Federal Agency Issues - Coupon</b>									
		Subtotal and Balance		43,000,000.00					43,000,000.00
<b>Federal Agency Disc. -Amortizing</b>									
		Subtotal and Balance		38,000,000.00					38,000,000.00
		Issuer Subtotal	8.601%	81,000,000.00			0.00	0.00	81,000,000.00

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October 1, 2020 - December 31, 2020

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CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Par Value Redemptions or Withdrawals	Ending Balance
<b>Issuer: Fed.Home Loan Mtg.Corp</b>									
<b>Federal Agency Issues - Coupon</b>									
3137EAEY1	22387	Fed.Home Loan Mtg.Corp			0.125	10/21/2020	20,000,000.00	0.00	
3134GW6E1	22389	Fed.Home Loan Mtg.Corp			0.320	11/02/2020	18,000,000.00	0.00	
3137EAEZ8	22392	Fed.Home Loan Mtg.Corp			0.250	11/05/2020	10,000,000.00	0.00	
3137EAEX3	22398	Fed.Home Loan Mtg.Corp			0.375	12/22/2020	15,000,000.00	0.00	
		Subtotal and Balance		52,000,000.00			63,000,000.00	0.00	115,000,000.00
		Issuer Subtotal	12.211%	52,000,000.00			63,000,000.00	0.00	115,000,000.00
<b>Issuer: Federal National Mort. Assoc.</b>									
<b>Federal Agency Issues - Coupon</b>									
3135G03D3	22368	Federal National Mort. Assoc.			0.750	10/20/2020	0.00	12,000,000.00	
3136G4VF7	22369	Federal National Mort. Assoc.			0.550	10/28/2020	0.00	10,000,000.00	
		Subtotal and Balance		37,000,000.00			0.00	22,000,000.00	15,000,000.00
		Issuer Subtotal	1.593%	37,000,000.00			0.00	22,000,000.00	15,000,000.00
<b>Issuer: Inter-American Devel Bank</b>									
<b>Supranationals</b>									
4581X0DA3	22390	Inter-American Devel Bank			2.500	11/03/2020	10,000,000.00	0.00	
		Subtotal and Balance		15,000,000.00			10,000,000.00	0.00	25,000,000.00
		Issuer Subtotal	2.655%	15,000,000.00			10,000,000.00	0.00	25,000,000.00
<b>Issuer: Int Bank of Recon &amp; Development</b>									
<b>Supranationals</b>									
458058JMG	22394	Int Bank of Recon & Development			0.250	12/03/2020	18,000,000.00	0.00	
		Subtotal and Balance		35,000,000.00			18,000,000.00	0.00	53,000,000.00
		Issuer Subtotal	5.628%	35,000,000.00			18,000,000.00	0.00	53,000,000.00
<b>Issuer: International Fin Corp</b>									
<b>Supranationals</b>									

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CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Redemptions or Withdrawals	Par Value Ending Balance
	Subtotal and Balance			15,000,000.00					15,000,000.00
	Issuer Subtotal		1.593%	15,000,000.00			0.00	0.00	15,000,000.00
Issuer: Johnson & Johnson Corp									
Medium Term Notes									
	Subtotal and Balance			15,000,000.00					15,000,000.00
	Issuer Subtotal		1.593%	15,000,000.00			0.00	0.00	15,000,000.00
Issuer: LAIF (General Fund)									
Local Agency Investment Fund (LAIF)									
SYS6501	6501	LAIF (General Fund)			0.630		15,113,416.40	15,157,951.32	
	Subtotal and Balance			75,157,951.32			15,113,416.40	15,157,951.32	75,113,416.40
	Issuer Subtotal		7.976%	75,157,951.32			15,113,416.40	15,157,951.32	75,113,416.40
Issuer: Microsoft Corp									
Medium Term Notes									
	Subtotal and Balance			10,000,000.00					10,000,000.00
	Issuer Subtotal		1.062%	10,000,000.00			0.00	0.00	10,000,000.00
Issuer: MUFG Union Bank NA CD									
Negotiable CDs									
	Subtotal and Balance			20,000,000.00					20,000,000.00
	Issuer Subtotal		2.124%	20,000,000.00			0.00	0.00	20,000,000.00
Issuer: Nordea Bank NY									
Negotiable CDs									
65558TV69	22393	Nordea Bank NY			0.220	12/02/2020	25,000,000.00	0.00	
	Subtotal and Balance			0.00			25,000,000.00	0.00	25,000,000.00
	Issuer Subtotal		2.655%	0.00			25,000,000.00	0.00	25,000,000.00



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Activity Report  
October 1, 2020 - December 31, 2020

CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Par Value Redemptions or Withdrawals	Ending Balance
<b>Issuer: Swedbank NY</b>									
<b>Negotiable CDs</b>									
87019VP76	22387	Swedbank NY			0.190	12/15/2020	25,000,000.00	0.00	
		<b>Subtotal and Balance</b>		<b>0.00</b>			<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
		<b>Issuer Subtotal</b>	<b>2.655%</b>	<b>0.00</b>			<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
<b>Issuer: US Treasury N/B</b>									
<b>U.S. Treasury Notes/ Bonds</b>									
912828Z22	22335	US Treasury N/B			1.825	10/15/2020	0.00	15,000,000.00	
9128285G1	22344	US Treasury N/B			2.875	11/02/2020	0.00	20,000,000.00	
912828F21	22383	US Treasury N/B			2.125	10/08/2020	20,000,000.00	0.00	
912828S76	22384	US Treasury N/B			1.125	10/15/2020	20,000,000.00	0.00	
9128285F3	22385	US Treasury N/B			2.875	10/16/2020	20,000,000.00	0.00	
9128285A4	22386	US Treasury N/B			2.750	10/20/2020	20,000,000.00	0.00	
912828V72	22395	US Treasury N/B			1.875	12/09/2020	17,000,000.00	0.00	
		<b>Subtotal and Balance</b>		<b>133,000,000.00</b>			<b>97,000,000.00</b>	<b>35,000,000.00</b>	<b>195,000,000.00</b>
		<b>Issuer Subtotal</b>	<b>20.706%</b>	<b>133,000,000.00</b>			<b>97,000,000.00</b>	<b>35,000,000.00</b>	<b>195,000,000.00</b>
<b>Issuer: Toronto Dominion Bank</b>									
<b>Negotiable CDs</b>									
89114NUE3	22388	Toronto Dominion Bank			0.150	10/28/2020	25,000,000.00	0.00	
		<b>Subtotal and Balance</b>		<b>0.00</b>			<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
		<b>Issuer Subtotal</b>	<b>2.655%</b>	<b>0.00</b>			<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
<b>Issuer: Union Bank</b>									
<b>Union Bank Activity - Dividend</b>									
SYS21111	21111	Union Bank			0.010		0.69	0.69	
		<b>Subtotal and Balance</b>		<b>0.00</b>			<b>0.69</b>	<b>0.69</b>	<b>0.00</b>
		<b>Issuer Subtotal</b>	<b>0.000%</b>	<b>0.00</b>			<b>0.69</b>	<b>0.69</b>	<b>0.00</b>
<b>Issuer: University of Calif</b>									

Quarterly Reports  
Activity Report  
October 1, 2020 - December 31, 2020

CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value		Current Rate	Transaction Date	Purchases or Deposits	Redemptions or Withdrawals	Ending Balance
				Beginning Balance						
Issuer: University of Calif										
Municipal Bonds										
		Subtotal and Balance		3,000,000.00						3,000,000.00
		Issuer Subtotal	0.319%	3,000,000.00				0.00	0.00	3,000,000.00
Issuer: US Bank MMMF										
Money Market Mutual Funds 02										
157 519 832 743	22283	US Bank MMMF				0.010		87,500,176.63	117,400,176.63	
		Subtotal and Balance		30,000,000.00				87,500,176.63	117,400,176.63	100,000.00
		Issuer Subtotal	0.011%	30,000,000.00				87,500,176.63	117,400,176.63	100,000.00
Issuer: Westpac Banking Corp NY										
Negotiable CDs										
98130AFZ6	22396	Westpac Banking Corp NY				0.180	12/10/2020	25,000,000.00	0.00	
		Subtotal and Balance		0.00				25,000,000.00	0.00	25,000,000.00
		Issuer Subtotal	2.655%	0.00				25,000,000.00	0.00	25,000,000.00
		Total	100.000%	778,387,951.32				614,137,718.38	450,777,253.30	941,748,416.40

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# ACCRUED INTEREST REPORT

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As of December 31, 2020

## REPORT DESCRIPTION

The **Accrued Interest Report** shows the amount of interest earned, but not yet received, for each active investment within the portfolio. Within the date range, the report displays the amount of interest accrued as of the report beginning date, the amount of interest earned during the reporting period, the amount of interest recorded as received, and the ending accrued interest. What follows is a description of the report's headings.

**ISSUER** – Issuer is the name of the institution which issued the investment.

**INVESTMENT NUMBER** – The investment number is a unique number that identifies the investment position.

**SECURITY TYPE** – This heading is a three-character code assigned by the program to identify each type of investment.

**PAR VALUE** – The nominal or face value of the security.

**MATURITY DATE** – The maturity date is the date on when an investment will mature.

**CURRENT RATE** – For coupon instruments, the current rate is the coupon or interest rate at the time of purchase. For discount instruments, the current rate is the yield to maturity.

**BEGINNING ACCRUED INTEREST** – This column displays the amount of interest earned, but not yet received, as of the report beginning date.

**INTEREST EARNED** – This column shows the amount of interest earned during the selected reporting period.

**INTEREST RECEIVED** – This column includes the amount of interest posted as received during the selected reporting period.

**ENDING ACCRUED INTEREST** – This column displays the amount of interest earned, but not yet received, as of the report ending date.



Quarterly Reports  
Accrued Interest  
Sorted by Security Type - Maturity Date  
October 1, 2020 - December 31, 2020

CUSIP	Investment #	Security Type	Par Value	Maturity Date	Current Rate	* Beginning Accrued Interest	Adjusted Acc'd Int. at Purchase During Period	Interest Earned	Interest Received	* Ending Accrued Interest
U.S. Treasury Notes/ Bonds										
912828Z2	22335	TRC	0.00	10/15/2020	1.625	112,551.23	0.00	9,323.77	121,875.00	0.00
912828G1	22344	TRC	0.00	10/31/2020	2.875	240,625.00	0.00	46,875.00	287,500.00	0.00
912828X4	22342	TRC	18,000,000.00	01/31/2021	2.500	75,815.22	0.00	112,500.00	0.00	188,315.22
912828X6	22350	TRC	20,000,000.00	02/15/2021	2.250	57,472.83	0.00	112,500.00	0.00	169,972.83
912828P8	22351	TRC	25,000,000.00	02/28/2021	1.125	24,084.94	0.00	71,477.91	0.00	95,562.85
912828A2	22373	TRC	15,000,000.00	06/30/2021	1.625	61,599.86	0.00	60,948.48	121,875.00	673.34
912828S7	22384	TRC	20,000,000.00	07/31/2021	1.125	0.00	46,467.39	47,690.22	0.00	94,157.61
912828F8	22382	TRC	20,000,000.00	08/31/2021	1.125	19,267.96	0.00	57,182.32	0.00	76,450.28
912828A4	22386	TRC	20,000,000.00	09/15/2021	2.750	0.00	53,176.80	110,911.60	0.00	184,088.40
912828F2	22383	TRC	20,000,000.00	09/30/2021	2.125	0.00	9,340.66	99,244.50	0.00	108,585.16
912828F3	22385	TRC	20,000,000.00	10/15/2021	2.875	0.00	1,579.67	121,634.82	0.00	123,214.29
912828V2	22395	TRC	17,000,000.00	01/31/2022	1.875	0.00	113,468.07	19,921.88	0.00	133,389.95
Subtotal			195,000,000.00			591,417.04	224,032.59	870,210.30	531,250.00	1,154,409.93
Federal Agency Issues - Coupon										
3133EKF6	22317	FAC	12,000,000.00	04/05/2021	2.230	130,826.67	0.00	66,900.00	133,800.00	63,926.67
3130AJTH2	22377	FAC	15,000,000.00	07/08/2021	0.125	4,322.92	0.00	4,687.50	0.00	9,010.42
3135G0Q89	22370	FAC	15,000,000.00	10/07/2021	1.375	99,687.50	0.00	51,562.50	103,125.00	48,125.00
3133EJ74	22290	FAC	13,000,000.00	11/15/2021	3.050	149,788.89	0.00	99,125.00	198,250.00	50,663.89
313378CR0	22363	FAC	13,000,000.00	03/11/2022	2.250	16,250.00	0.00	73,125.00	0.00	89,375.00
3134GVV7	22372	FAC	12,000,000.00	05/17/2022	0.300	13,600.00	0.00	9,000.00	18,200.00	4,400.00
3133ELAE4	22349	FAC	17,000,000.00	08/22/2022	1.625	29,927.08	0.00	69,062.50	0.00	98,989.58
3133EFU4	22365	FAC	13,000,000.00	12/29/2022	2.150	71,427.78	0.00	69,875.00	139,750.00	1,552.78
3134GUY95	22355	FAC	20,000,000.00	01/13/2023	1.670	72,366.67	0.00	83,500.00	0.00	155,866.67
31382AX1	22359	FAC	15,000,000.00	03/10/2023	2.125	18,593.75	0.00	79,687.50	0.00	98,281.25
3133ELUF9	22361	FAC	10,000,000.00	03/15/2023	0.790	3,511.11	0.00	19,750.00	0.00	23,261.11
3135G03D3	22368	FAC	0.00	04/20/2023	0.750	40,250.00	0.00	4,750.00	45,000.00	0.00
3136G4VF7	22369	FAC	0.00	04/28/2023	0.550	23,375.00	0.00	4,125.00	27,500.00	0.00
3134GVK80	22374	FAC	20,000,000.00	06/16/2023	0.440	25,666.67	0.00	22,000.00	44,000.00	3,666.67
3137EAEY1	22387	FAC	20,000,000.00	10/16/2023	0.125	0.00	347.22	4,861.11	0.00	5,208.33
3134GW6E1	22389	FAC	20,000,000.00	11/02/2023	0.320	0.00	0.00	9,440.00	0.00	9,440.00
3137EAEZ8	22392	FAC	10,000,000.00	11/06/2023	0.250	0.00	0.00	3,888.89	0.00	3,888.89
3137EAX3	22398	FAC	15,000,000.00	09/23/2025	0.375	0.00	13,593.75	1,406.25	0.00	15,000.00
Subtotal			238,000,000.00			699,594.04	13,940.97	676,746.25	709,625.00	680,656.26

\* Beginning Accrued may not include investments that redeemed in the previous month that had outstanding accrued interest. Ending Accrued includes outstanding purchase

Data Updated: SET\_QE: 01/19/2021 09:22

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Quarterly Reports  
Accrued Interest  
Sorted by Security Type - Maturity Date

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CUSIP	Investment #	Security Type	Par Value	Maturity Date	Current Rate	* Beginning Accrued Interest	Adjusted Acc'd Int. at Purchase During Period	Interest Earned	Interest Received	* Ending Accrued Interest
<b>Medium Term Notes</b>										
084684BZ3	22345	MTN	0.00	10/15/2020	2.900	200,583.33	0.00	16,916.67	217,500.00	0.00
594918BP8	22304	MTN	10,000,000.00	08/08/2021	1.550	22,819.44	0.00	38,750.00	0.00	61,569.44
478160CD4	22309	MTN	15,000,000.00	03/03/2022	2.250	26,250.00	0.00	84,375.00	0.00	110,625.00
037833BU3	22323	MTN	15,000,000.00	02/23/2023	2.850	45,125.00	0.00	106,875.00	0.00	152,000.00
		<b>Subtotal</b>	<b>40,000,000.00</b>			<b>294,777.77</b>	<b>0.00</b>	<b>246,916.67</b>	<b>217,500.00</b>	<b>324,194.44</b>
<b>Negotiable CDs</b>										
89114NUE3	22388	NCB	25,000,000.00	01/27/2021	0.150	0.00	0.00	6,770.84	0.00	6,770.84
96130AFZ8	22396	NCB	25,000,000.00	02/10/2021	0.180	0.00	0.00	2,444.44	0.00	2,444.44
87019VP76	22397	NCB	25,000,000.00	05/12/2021	0.190	0.00	0.00	2,243.06	0.00	2,243.06
65558TV69	22393	NCB	25,000,000.00	06/02/2021	0.220	0.00	0.00	4,583.33	0.00	4,583.33
82478U6B7	22380	NCB	20,000,000.00	07/28/2021	0.200	3,111.11	0.00	10,222.22	0.00	13,333.33
		<b>Subtotal</b>	<b>120,000,000.00</b>			<b>3,111.11</b>	<b>0.00</b>	<b>26,263.89</b>	<b>0.00</b>	<b>29,375.00</b>
<b>Municipal Bonds</b>										
13063DDE5	22280	MUN	0.00	10/01/2020	2.300	140,242.50	0.00	0.00	140,242.50	0.00
13063DLY2	22316	MUN	12,000,000.00	04/01/2022	2.350	141,000.00	0.00	70,500.00	141,000.00	70,500.00
98412GZU8	22339	MUN	3,000,000.00	05/15/2023	2.519	28,548.67	0.00	18,892.50	37,785.00	9,656.17
13032UXK9	22391	MUN	6,500,000.00	06/01/2023	0.563	0.00	0.00	5,691.30	2,695.88	2,995.42
127109PZ3	22336	MUN	3,035,000.00	08/01/2023	1.964	9,934.57	0.00	14,901.85	0.00	24,836.42
		<b>Subtotal</b>	<b>24,535,000.00</b>			<b>319,725.74</b>	<b>0.00</b>	<b>109,985.65</b>	<b>321,723.38</b>	<b>107,985.01</b>
<b>Local Agency Investment Fund (LAIF)</b>										
SYS6501	6501	LA1	75,113,416.40		0.630	157,951.32	0.00	113,416.40	157,951.32	113,416.40
		<b>Subtotal</b>	<b>75,113,416.40</b>			<b>157,951.32</b>	<b>0.00</b>	<b>113,416.40</b>	<b>157,951.32</b>	<b>113,416.40</b>
<b>Union Bank Activity - Dividend</b>										
SYS21111	21111	PA3	0.00		0.010	0.21	0.00	0.71	0.69	0.23
		<b>Subtotal</b>	<b>0.00</b>			<b>0.21</b>	<b>0.00</b>	<b>0.71</b>	<b>0.69</b>	<b>0.23</b>
<b>Supranationals</b>										
4581XOC55	22308	MC6	15,000,000.00	03/15/2021	1.875	12,500.00	0.00	70,312.50	0.00	82,812.50
459058GH0	22352	MC6	20,000,000.00	07/23/2021	2.750	103,888.89	0.00	137,500.00	0.00	241,388.89
4581XODA3	22390	MC6	10,000,000.00	01/18/2023	2.500	0.00	72,916.67	40,277.77	0.00	113,194.44
45905U5U4	22356	MC6	15,000,000.00	01/27/2023	1.750	46,666.67	0.00	65,625.00	0.00	112,291.67
4590KCP3	22375	MC6	15,000,000.00	07/31/2023	2.875	72,997.92	0.00	107,812.50	0.00	180,810.42
459058JM6	22394	MC6	18,000,000.00	11/24/2023	0.250	0.00	1,125.00	3,500.00	0.00	4,625.00
		<b>Subtotal</b>	<b>93,000,000.00</b>			<b>236,053.48</b>	<b>74,041.67</b>	<b>425,027.77</b>	<b>0.00</b>	<b>735,122.92</b>

\* Beginning Accrued may not include investments that redeemed in the previous month that had outstanding accrued interest. Ending Accrued includes outstanding purchase

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Quarterly Reports  
Accrued Interest  
Sorted by Security Type - Maturity Date

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CUSIP	Investment #	Security Type	Par Value	Maturity Date	Current Rate	* Beginning Accrued Interest	Adjusted Acc'd Int. at Purchase During Period	Interest Earned	Interest Received	* Ending Accrued Interest
<b>Money Market Mutual Funds 02</b>										
SYS011119	22302	RRP	58,000,000.00		0.120	13,897.69	0.00	15,972.79	24,124.66	5,545.82
157 519 832 743	22283	RRP	100,000.00		0.010	14.61	0.00	335.86	226.62	123.85
		<b>Subtotal</b>	<b>58,100,000.00</b>			<b>13,712.30</b>	<b>0.00</b>	<b>16,308.65</b>	<b>24,351.28</b>	<b>5,669.67</b>
		<b>Total</b>	<b>843,748,416.40</b>			<b>2,316,343.01</b>	<b>312,015.23</b>	<b>2,484,876.29</b>	<b>1,962,401.67</b>	<b>3,150,832.86</b>

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## DESCRIPTION OF INVESTMENT INSTRUMENTS

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The investment activities of County Treasurers are restricted by state law to a select group of government securities and prime money market instruments. To reduce the risk inherent in any one instrument, state law further limits the percentage of the county's portfolio that can be invested in any one type of security.

The types of securities available to the County Treasurer can be divided into three main categories: 1) U.S. Treasury bills, notes and bonds. They are guaranteed by the U.S. Government and are considered to have no credit risk. They also typically have the lowest yield of the securities available for investing. 2) Securities issued by U.S. Government Agencies and Instrumentalities. These securities consist mostly of notes and debentures of agencies and government sponsored corporations. They are not guaranteed by the U.S. government and therefore have some credit risk. Their yield is typically higher than U.S. Treasury securities. 3) Prime money market securities. These consist of securities such as bankers' acceptances, certificates of deposit, commercial paper and municipal bonds. The yield is typically higher than the other types of securities in which the county invests but the risk is also higher. Through diversification and purchasing only highly rated paper, the credit risk is kept to an acceptable minimum. Each of the securities in these three categories is subject to market risk if sold prior to maturity.

What follows is a brief description of the different securities used by the County Treasurer:

**U.S. Treasury Notes and Bonds** are long term obligations of the U.S. government, which bear coupons. Interest is payable every six months at a rate of one-half the annual coupon. Treasury bonds and notes trading is conducted by the same securities dealers who trade T bills. In the secondary market, prices are quoted in thirty-seconds of 1 percent. Except for their maturities, notes and bonds are identical regardless of their label. Notes are issued for original maturities of one to 10 years. Bonds are issued with original maturities of more than 10 years.

**U.S. Treasury Bills** are unusual instruments because they bear no specific interest rate. Rather, they are issued originally at a discount from its ultimate maturity (par) value. Because T Bills are issued and traded at a discount, investors receive their returns at maturity or on subsequent resale, which ordinarily will be at prices higher than the original discount.

**Federal Farm Credit Bank (FFCB) Discount Notes.** FFCB is an instrumentality of the U.S. Government. The notes are the consolidated obligations of the 37 Farm Credit Banks issued on a discount basis with maturities of one year or less. Although not as risk free as Treasury notes, most experts believe the U.S. government has a moral commitment to the farm credit system.

**Federal Farm Credit Bank (FFCB) debentures** are consolidated obligations of the 37 Farm Credit Banks issued with a fixed coupon rate with maturities ranging from 6 months to 20 years. A debenture is a bond secured only by the general credit of the issuer.

**Federal Home Loan Bank (FHLB) Discount notes** are consolidated obligations of 12 District banks issued with a fixed coupon rate with maturities ranging from one to ten years. Although the FHLB operates under federal charter with government supervision, the securities are not guaranteed by the U.S. government. However, the banks are required to maintain a considerable reserve pledged against the outstanding debt. They are therefore considered relatively risk free.

**Federal National Mortgage Association (Fannie Mae) Discount notes** are consolidations of government chartered private corporations issued on a discount basis with maturities under one year. They are guaranteed by the corporations, but not by the U.S. government. Many investors consider the securities a moral obligation of the U.S. government and believe Congress would intervene before allowing default.

**Federal National Mortgage Association (Fannie Mae) debentures** are obligations issued by the Association with a fixed coupon rate and various maturities. A debenture is a bond secured only by the general credit of the issuer.

**Local Agency Investment Fund (LAIF)** is the state sponsored investment fund. LAIF is an excellent cash management tool to help meet most of the unexpected cash demands. Currently the state limits the county's investment in this pool to \$65,000,000.

**Federal Home Loan Mortgage Corporation (Freddie Mac) Participation Notes** are issues of the Federal Home Loan Mortgage Corporation representing undivided interests in conventional mortgages underwritten and previously purchased by it. The corporation guarantees the timely payment of interest at the certificate rate and full return of principal. Participation Certificates have original final payment dates of 30 years.

**Government National Mortgage Association (Ginnie Mae) Pass Through** are issues of the wholly owned government corporation within the Department of Housing and Urban Development. Principal and interest payment collected on mortgages in specified pools are passed through to holders of GNMA Guaranteed certificates after deduction of servicing and guaranty fees. GNMA's have original stated maturities of 12 to 40 years. For Santa Cruz County, these are used only as collateral for overnight repurchase agreements.

**Municipal Securities (Notes and Bonds) Debt** securities issued by state and local governments and their agencies are referred to as municipal securities. Such securities can be divided into two broad categories: bonds issued to finance capital projects and short term notes sold in anticipation of the receipt of other funds, such as taxes or proceeds from a bond issue.



**Banker's Acceptances.** Briefly stated, the function of the bankers' acceptance is as follows: A borrower may, under certain circumstances, obtain short-term credit by arranging for his bank to accept a time draft upon it. The bank stamps its official accepted across the face of the draft and converts it into a bankers' acceptance. The instrument, now being a bank obligation, may be sold to an acceptance dealer who, in turn, may sell it to an investor. Most BAs arise out of transactions involving the trade of manufactured goods or commodities. Maturities range from one to 180 days.

**Commercial Paper** is a short-term promissory note issued by a company to finance current transactions. All commercial paper is negotiable, but most commercial paper sold to investors is held to maturity. Commercial paper is issued not only by industrial and manufacturing firms but also by finance companies. Notes are sold on a discount or interest-bearing basis with maturities not exceeding 270 days.

**Medium Term Notes** are obligations that have maturities of less than 5 years and are issued by corporations or depositories organized and operating in the U.S.

**Negotiable Certificate of Deposit (NCD).** It is a receipt for deposit of a stated sum in the bank on a given date, together with a promise to redeem this sum plus interest at the indicated rate on a designated date. The instrument is negotiable because it is payable either to bearer or to the order of the depositor.

**Repurchase Agreements (RP or Repos).** A holder of securities sells securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. Repurchase agreements are usually for short periods of time (one to five days), when large sums are received that will be needed in the next day or two. As a result, they are often called overnight repos. From the point of view of investors, overnight repos offer several attractive features. First, by rolling overnight repos, investors can keep surplus funds invested without losing liquidity or incurring a price risk. Second, because repo transactions are secured by top quality paper, investors expose themselves to little or no risk.

**Guaranteed Investment Contract (GIC).** This is a fixed income agreement offered by insurance companies. GICs offer to pay a specific interest rate over a period of time. Some GICs are eligible for early redemption, with or without penalty, which eliminates market risk if interest rates rise. In Santa Cruz County it is only used for the investment of secured indebtedness and only if the note documentation permits such an investment.

**Money Market (Mutual) Fund.** A money market mutual fund is a pooled fund that invests in a number of money market vehicles (CD's, CP, T-Bills, etc.). These funds are designed to pay the investor interest, as well as provide full liquidity. Maturities of the underlying investments are 13 months or less.



**DR. FARIS SABBAAH**  
SUPERINTENDENT OF SCHOOLS

# COVID-19 Update

Santa Cruz County Board of Education  
March 18, 2021

# COVID-19 Update

- Guidance
- Testing
- Vaccine Update
- Reopening Schools

# Overview of Guidance

CDPH Guidance



# COVID-19 SAFETY PLAN (CSP) FOR IN-PERSON INSTRUCTION

- Includes CalOSHA COVID19 Prevention Program
- Employer Responsibilities for Exposed Workplaces
- Testing, Communication
-



# Testing Update

- Over \_\_\_\_\_ people tested in our Surveillance
- 



# Vaccine Update

- Partnership with Dignity Health, Sutter & Kaiser Permanente
- 



# Reopening Update

- Great work with bargaining units
- Most districts' elementary schools have begun reopening process
- PVUSD in April
-



# Questions





**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** SCCEA Chapter 236

**SUBJECT:** Certified Employee Unit Agreement

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#### **BACKGROUND**

The designated representative of the Santa Cruz County Education Association, Chapter 236, representing certificated staff will sunshine proposed changes to the following articles within the 2021-2024 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 2 regarding Term, Article 6 regarding Compensation and Benefits, Article 12 regarding Class size, and Article 10 regarding Leaves.

#### **SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve Agreement.

#### **FISCAL IMPLICATIONS:**

# SCCEA Santa Cruz Education Association

## Chapter 0236

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Faris Sabbah, Superintendent  
Rose Filicetti, Board President  
400 Encinal Street  
Santa Cruz, CA 95060

February 20, 2021

Dear Superintendent Sabbah and President Filicetti:

The SCCEA, Chapter 0236, Chooses at this time to exercise its rights as expressed by law to “Sunshine” the following articles for the 2021-2024 Certificated Employee Unit Agreement:

1. **Article 2 Term** . We would like to propose additional language allowing for Cert Unit members and SCCOE Admin to enter MOU’s incase of local or Federal need.
2. **Article 6 Compensation** We would like to propose a salary increase to the Certificated Salary Schedule, as well as adding Orthodontics coverage to the benefits package for Cert members.
3. **Article 12 Class Size** We would like to propose adjustments to class size, keeping inline with Federal and Covid 19 guidelines.
4. **Article 10 Leaves** We would like to address changes needed in the contract that reflect updates to Parental Leave and Covid 19 leave.
5. **Article 17 Safety** We would like to propose changes to our contract language that updates Osha regulations and that addresses the need to remedy any unsafe condition or to offer alternatives to employees.

Sincerely,

Elizabeth Burnhamgrau, President  
SCCEA Negotiations Team: Josh Engelhardt, Vito Chiaramonte, Mike Powers, Ellie Shaw

Cc: Susan Midori-Jones  
SCCEA State Rep.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☐

Action

☒

Information

**TO:** Santa Cruz County Office of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director, Fiscal Services

**SUBJECT:** Santa Cruz COE 2020-2021 Second Interim Financial Report

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### BACKGROUND

EDC 1240(j) requires that the Superintendent certify the Second Interim Financial Report and present it to the Board in a public meeting for review prior to filing the report with the State Department of Education.

### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Receive report.



## MEMO

DATE: March 15, 2021  
TO: Santa Cruz County Office of Education Board of Trustees  
FROM: Liann Reyes, Deputy Superintendent - Business Services  
RE: 2020-21 2nd Interim Budget

### **Financial Certification Status:**

The 2020-21 2nd Interim budget is certified as positive with respect to its financial condition; meaning, the Santa Cruz County Office of Education (COE) will be able to meet current year obligations as well as the next two fiscal years (2021-22 and 2022-23). Projections for these years are based upon recommended economic assumptions provided by School Services of California (SSC), the Department of Finance (DOF), and the Common Message (a statewide guiding document authored by key educational professionals that summarizes assumptions for use in preparing budget reports). These assumptions are applied to the current budget and then refined for specific known future events unique to the COE. The SACS Multiyear Projections document, MYPI, contains descriptions of some of the assumptions used in preparation of these projections.

### **High Level Summary**

Highlights of the County School Service Fund 01 budget for this interim report include:

- The COE's application for growth funding (SB820) was approved by the California Dept. of Education; therefore, 2<sup>nd</sup> Interim reflects ADA of 1,005.29 instead of the 965 reported at the last interim report. This means that the COE will be "held harmless" to the 2019-20 ADA reported. As a result, an additional \$1,095,644 of unrestricted revenue was added to the budget.
- Future LCFF funding projections have been adjusted for projected ADA of 965 for fiscal year 2021-22 and remained flat for 2022-23.
- The COE continues to retain the designation of Hold Harmless in respect to LCFF funding. As a result, no increased revenue as a result of COLA has been experienced since the implementation of LCFF. Further, core and Alternative Education program budgets have been adjusted accordingly using funds available.
- Funded COLA at 2<sup>nd</sup> Interim has changed for fiscal years 2021-22 and 2022-23 using rates of 3.84% and 1.28%, respectively. Again, these COLAs do not result in increased funding for the COE.
- Negotiations are settled for 2020-21 with all units, and any costs associated with those settlements are reflected in the budget.
- Step and Column adjustments for Certificated and Classified employees are incorporated into the multi-year projections for 2021-22 and 2022-23 at a rate 1.3% and 1.2%, respectively. Health and Welfare increases are estimated to increase by 5% in both years.
- One-time revenues and expenditures were eliminated from the multi-year projections, such as CARES Act funding.
- As of 2<sup>nd</sup> Interim, the State has not reversed the cash deferrals that were implemented with the final State Adopted budget. While not affecting the actual budget of the COE, it does result in continued monitoring of cash balances. It is important to note that the COE has adequate cash reserves on hand to enable status quo operations without the need to borrow money from other funds or sources.

Overall, the 2<sup>nd</sup> Interim budget, incorporating highlighted items above for the County School Service Fund 01 is as follows:

<b>Total Fund 01:</b>	2020-21 Combined (Unr/Rest) Adopted Budget	1st Interim	2nd Interim	Difference Between 1 <sup>st</sup> and 2 <sup>nd</sup> Interim
Total Revenues	\$ 48,242,478	\$ 51,572,118	\$ 53,602,305	\$ 2,030,186
Total Expenses	\$ 52,320,241	\$ 54,190,246	\$ 54,265,350	\$ 75,104
<b>(Deficit)/Surplus</b>	<b>\$ (4,077,763)</b>	<b>\$ (2,618,128)</b>	<b>\$ (663,045)</b>	<b>\$ 1,955,083</b>

### **Unrestricted Programs Summary**

The unrestricted subset of the County School Service Fund 01 results are as follows:

<b>Unrestricted Fund 01:</b>	2020-21 Unrestricted Adopted Budget	1st Interim	2nd Interim	Difference
Total Revenues	\$ 26,211,011	\$ 27,501,099	\$ 29,104,782	\$ 1,603,683
Total Expenses	\$ 30,006,878	\$ 29,907,974	\$ 29,531,556	\$ (376,419)
<b>(Deficit)/Surplus</b>	<b>\$ (3,795,866)</b>	<b>\$ ( 2,406,875)</b>	<b>\$ (426,774)</b>	<b>\$ 1,980,102</b>

### **Restricted Programs Summary**

The restricted subset of the County School Service Fund 01 results are as follows:

<b>Restricted Fund 01:</b>	2020-21 Restricted Adopted Budget	1st Interim	2nd Interim	Differences
Total Revenues	\$ 22,031,466	\$ 24,071,019	\$ 24,497,523	\$ 426,503
Total Expenses	\$ 22,313,365	\$ 24,282,272	\$ 24,733,794	\$ 451,523
<b>(Deficit)/Surplus</b>	<b>\$ (281,897)</b>	<b>\$ (211,253)</b>	<b>\$ (236,271)</b>	<b>\$ (25,019)</b>

### **Multiyear Projections (MYP)**

The MYP results in the COE maintaining its positive certification, as discussed earlier. Specific projection assumptions are contained within the Multiyear Projection document.

Budgeted deficit/surplus forecasts for the COE for current and future years are projected as follows:

Fiscal Year	2020-21	2021-22	2022-23
Unrestricted*	\$ (426,774)	\$ (2,245,866)	\$ (2,885,954)
Restricted*	\$ (236,271)	\$ ( 123,483)	\$ ( 159,276)
<b>Total General Fund</b>	<b>\$ (663,045)</b>	<b>\$ (2,369,349)</b>	<b>\$ (3,045,230)</b>

\*(deficit)/surplus

Future unrestricted deficit spending is expected to be the result of absorbing increasing Step and Column, STRS/PERS and other operating costs as well as any other planned one-time expenses. Staff will continue to monitor and adjust as necessary these projected expenses over the next three years.

Listed below are the estimated ending balances for Unrestricted and Restricted funds for the current and subsequent two years for the County School Service Fund 01:

Fiscal Year	2020-21	2021-22	2022-23
<b>Unrestricted</b>	\$ 25,804,599	\$ 23,558,733	\$ 20,672,779
<b>Restricted</b>	\$ 1,786,783	\$ 1,663,300	\$ 1,504,024
<b>Total General Fund</b>	<b>\$ 27,591,382</b>	<b>\$ 25,222,033</b>	<b>\$ 22,176,803</b>

### **Change in Fund Balance**

The fund balance is projected to decrease each year under the current funding model. Contributing to the deficit spending is the Hold Harmless designation of the COE which results in not receiving COLA, even when COLA is funded at the State level. An important reminder is that the COE will not receive COLA for many years but yet will need to continue to pay increases in Salary, Benefits (STRS, PERS, HW) and other ongoing expenses with its fund balance.

Projected Fund Balance Increase (Decrease)				
Fiscal Year	2020-21		2021-22	2022-23
Percentage	(2.3%)		(8.6%)	(12.1%)

### **Reserve for Economic Uncertainty (REU)**

The Special Reserve Fund 17 has a balance adequate to meet the State's required reserve of 3%. In addition, the Board has passed a resolution that requires the COE to maintain a minimum fund balance of 5%. A portion of the 5% reserve for economic uncertainty is held in Fund 17, the remaining balance is in Fund 01.

COE Reserve for Economic Uncertainty				
Fiscal Year	2020-21		2021-22	2022-23
Percentage	4.88%		5.07%	5.04%

cc: Dr. Faris Sabbah, County Superintendent of Schools  
 Rebecca Olker, Senior Director-Fiscal Services  
 Melissa Lopez, Director-Fiscal Services

# **2020/21**

## **Second Interim Report**



**March 18, 2021**



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

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

County Superintendent or Designee

Date: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 18, 2021

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

County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

X  **POSITIVE CERTIFICATION**

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

\_\_\_\_\_ **QUALIFIED CERTIFICATION**

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

\_\_\_\_\_ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Melissa Lopez

Telephone: (831) 466-5616

Title: Director, Fiscal Services

E-mail: mlopez@santacruzcoe.org

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
Current Year (2020-21)	965.00	1,005.29	4.2%	Not Met
1st Subsequent Year (2021-22)	965.00	965.00	0.0%	Met
2nd Subsequent Year (2022-23)	965.00	965.00	0.0%	Met
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2020-21)	88.90	88.90	0.0%	Met
1st Subsequent Year (2021-22)	88.90	88.90	0.0%	Met
2nd Subsequent Year (2022-23)	88.90	88.90	0.0%	Met
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2020-21)	37,306.28	37,821.59	1.4%	Met
1st Subsequent Year (2021-22)	37,306.28	37,821.59	1.4%	Met
2nd Subsequent Year (2022-23)	37,306.28	37,821.59	1.4%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

### 1B. Comparison of County Office ADA to the Standard

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

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

**Explanation:**  
(required if NOT met)

SB820 Growth Funding Application was approved by CDE, allowing us to use the 2019-20 Adjusted P-2 ADA for the 2020-21 LCFF funding calculations. For subsequent years continue using 965 ADA projection for Alternative Education.

## 2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
First Interim		Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	28,827,106.00	29,876,283.00	3.6%	Not Met
1st Subsequent Year (2021-22)	29,678,440.00	29,876,283.00	0.7%	Met
2nd Subsequent Year (2022-23)	29,678,440.00	29,876,283.00	0.7%	Met

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

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

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

**Explanation:**  
(required if NOT met)

Increased LCFF revenue in current year corresponds to increased ADA as specified with the approval of the SB820 Growth Funding Application. ADA of 1,005.29 per P-1 certification.

### 3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	37,534,880.19	37,105,694.33	-1.1%	Met
1st Subsequent Year (2021-22)	38,387,399.90	37,840,620.75	-1.4%	Met
2nd Subsequent Year (2022-23)	39,138,835.00	39,005,043.34	-0.3%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2020-21)	7,076,016.60	7,267,673.18	2.7%	No
1st Subsequent Year (2021-22)	5,614,641.00	5,771,617.77	2.8%	No
2nd Subsequent Year (2022-23)	5,439,641.00	5,596,617.60	2.9%	No

**Explanation:**  
(required if Yes)

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

Current Year (2020-21)	6,828,602.38	6,527,168.70	-4.4%	No
1st Subsequent Year (2021-22)	6,398,262.00	5,673,887.50	-11.3%	Yes
2nd Subsequent Year (2022-23)	6,748,013.00	5,891,005.50	-12.7%	Yes

**Explanation:**  
(required if Yes)

One-time funding for programs have been removed in the subsequent year projections. Reductions to other state revenue include Learning Loss Mitigation funds, CTEIG, and Strong Workforce Program grants.

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

Current Year (2020-21)	8,840,393.41	9,931,179.95	12.3%	Yes
1st Subsequent Year (2021-22)	8,628,175.00	9,042,757.53	4.8%	No
2nd Subsequent Year (2022-23)	8,326,575.00	9,042,757.53	8.6%	Yes

**Explanation:**  
(required if Yes)

Current year funding includes adjustments for various programs with increased allocations/awards. This included Migrant Head Start, Migrant Head Start COVID Response, Science Outside Schoolyard Childcare (SOSC), Virtual Outdoor Science School, SantaCruz County College Commitment (S4C) Math Network Improvement Community, and a grant from Sutter Health.

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

Current Year (2020-21)	2,674,665.41	2,973,637.51	11.2%	Yes
1st Subsequent Year (2021-22)	1,719,900.00	1,824,350.51	6.1%	Yes
2nd Subsequent Year (2022-23)	1,606,777.00	1,691,227.51	5.3%	Yes

**Explanation:**  
(required if Yes)

Increases associated with increased allocations and new grant awards including Migrant Head Start, Science Outside Schoolyard Childcare, Virtual Outdoor Science School and a grant from Sutter Health.

#### Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2020-21)	8,911,666.98	9,135,256.77	2.5%	No
1st Subsequent Year (2021-22)	7,713,966.00	7,960,009.77	3.2%	No
2nd Subsequent Year (2022-23)	7,545,787.00	7,745,758.77	2.7%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2020-21)	22,745,012.39	23,726,021.83	4.3%	Met
1st Subsequent Year (2021-22)	20,641,078.00	20,488,262.80	-0.7%	Met
2nd Subsequent Year (2022-23)	20,514,229.00	20,530,380.63	0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2020-21)	11,586,332.39	12,108,894.28	4.5%	Met
1st Subsequent Year (2021-22)	9,433,866.00	9,784,360.28	3.7%	Met
2nd Subsequent Year (2022-23)	9,152,564.00	9,436,986.28	3.1%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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



## 5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	853,428.00	856,100.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		856,100.00	

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

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

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

## 6. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.9%	5.1%	5.0%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.6%	1.7%	1.7%

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

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

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

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): North Santa Cruz County (SC)

Yes

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	6,654,266.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(426,773.65)	28,163,824.75	1.5%	Met
1st Subsequent Year (2021-22)	(2,245,866.42)	29,105,729.73	7.7%	Not Met
2nd Subsequent Year (2022-23)	(2,885,954.00)	29,693,194.65	9.7%	Not Met

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

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

- STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

Projected deficit spending to cover one-time projects including technology improvements, increased expenditures related to COVID-19 (cleaning supplies, distance/hybrid learning), contributions to Fd 09 to support Career Advancement Charter School, contributions to support programs impacted by COVID-19 (New Teacher Project and Outdoor Science School) as well as projected salary and benefit increases. We continue to explore other funding opportunities and reductions to further limit deficit spending in the subsequent years.

## 7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2 )/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2020-21)	27,591,381.87	Met
1st Subsequent Year (2021-22)	25,222,032.52	Met
2nd Subsequent Year (2022-23)	22,176,802.52	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2020-21)	24,275,083.00	Met

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

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

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

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing 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 (AU) of a Special Education Local Plan Area (SELPA) 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 (EC Section 2574), rounded to the nearest thousand.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	54,265,350	52,675,742	53,492,791
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	54,265,349.95	52,675,742.37	53,492,790.96
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	54,265,349.95	52,675,742.37	53,492,790.96
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,627,960.50	1,580,272.27	1,604,783.73
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>1,627,960.50</b>	<b>1,580,272.27</b>	<b>1,604,783.73</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,647,187.61	2,672,188.00	2,697,188.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,647,187.61	2,672,188.00	2,697,188.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.88%	5.07%	5.04%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,627,960.50</b>	<b>1,580,272.27</b>	<b>1,604,783.73</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Temporary interfund borrowing from Fund 01 to Fund 09, Fund 12, and Fund 13 as authorized per Board Resolution #20-23 approved on 7/16/2020.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(1,460,383.36)	(1,367,730.90)	-6.3%	(92,652.46)	Not Met
1st Subsequent Year (2021-22)	(1,588,026.00)	(1,405,516.24)	-11.5%	(182,509.76)	Not Met
2nd Subsequent Year (2022-23)	(1,666,909.00)	(1,458,010.77)	-12.5%	(208,898.23)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2020-21)	136,639.02	129,729.02	-5.1%	(6,910.00)	Met
1st Subsequent Year (2021-22)	136,639.02	129,729.02	-5.1%	(6,910.00)	Met
2nd Subsequent Year (2022-23)	136,639.02	129,729.02	-5.1%	(6,910.00)	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Projected contributions for New Teacher Project, Career Advancement Charter, and the Strong Workforce (k-12 Pathway Coordinator) Program have decreased since the First Interim report.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)






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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increase of \$1 will be paid using the same Fd 01 Obj 8011 and Fd 01 Obj 8625 funding sources.

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

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

Debt will be paid from the General Fund if other funds are no longer available.

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
9,736,281.00	9,736,281.00
9,059,660.00	9,059,660.00
676,621.00	676,621.00
Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

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

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

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

952,970.66	946,690.69
910,959.00	902,978.00
967,720.00	957,290.00

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

0.00	0.00
0.00	0.00
0.00	0.00

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

66	66
66	66
66	66

4. Comments:

Projected OPEB contribution amounts listed for subsequent years is only for Fd 01.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

0	0
0	0
0	0

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	82.3	87.8	87.8	85.8

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

#### Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

4. Salary settlement:

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Yes

No

No

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

117,514

2.0%

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

A 2% increase to the salary schedule for 2020-21. Grants and General Fund revenues will be used to support these commitments.

#### Negotiations Not Settled

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

6. Amount included for any tentative salary schedule increases

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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


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

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

### Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	170.2	175.0	175.0	174.4

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

### Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2021

4. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes

No

No

#### One Year Agreement

Total cost of salary settlement

257,040

% change in salary schedule from prior year

2.0%

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

A 2% increase to the salary schedule for 2020-21. Grants and General Fund revenues will be used to support these commitments.

### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

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

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

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

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

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




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

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

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

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

Yes

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	40.7	39.9	40.9	40.9

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

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

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

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

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

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

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

<b>A1.</b> Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	<div>No</div>
<b>A2.</b> Is the system of personnel position control independent from the payroll system?	<div>No</div>
<b>A3.</b> Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	<div>No</div>
<b>A4.</b> Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	<div>No</div>
<b>A5.</b> Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	<div>Yes</div>
<b>A6.</b> Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
<b>A7.</b> Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	<div>No</div>
<b>A8.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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

**Comments:**  
(optional)

A5. All units settled with a 2% salary schedule increase in FY 2020-21 which exceeded the state funded COLA of 0.00%  
A8. Change in Deputy Superintendent, Business Services (CBO) effective 7/01/2020 due to retirement.

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## End of County Office Second Interim Criteria and Standards Review

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# Fund 01

## County School Service Fund

**The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	20,038,614.00	21,328,608.00	17,547,846.40	22,424,252.00	1,095,644.00	5.1%
2) Federal Revenue		8100-8299	4,350,000.00	4,438,526.59	1,972,930.35	4,484,757.58	46,230.99	1.0%
3) Other State Revenue		8300-8599	275,946.00	286,981.00	179,372.27	286,981.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,546,451.00	1,908,791.42	1,006,819.16	1,908,791.42	0.00	0.0%
5) TOTAL, REVENUES			26,211,011.00	27,962,907.01	20,706,968.18	29,104,782.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,576,798.04	6,681,903.44	3,707,522.98	6,680,928.40	975.04	0.0%
2) Classified Salaries		2000-2999	6,847,383.08	6,924,605.51	3,810,729.63	6,742,516.67	182,088.84	2.6%
3) Employee Benefits		3000-3999	7,179,016.86	6,866,796.64	3,836,110.27	6,796,972.42	69,824.22	1.0%
4) Books and Supplies		4000-4999	922,398.59	1,088,108.17	343,259.69	1,012,289.60	75,818.57	7.0%
5) Services and Other Operating Expenditures		5000-5999	3,331,950.70	3,747,824.10	1,583,479.82	3,757,806.14	(9,982.04)	-0.3%
6) Capital Outlay		6000-6999	66,200.00	66,200.00	28,589.15	53,590.00	12,610.00	19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,350,000.00	4,350,000.00	1,884,403.76	4,350,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,203,837.44)	(1,314,736.65)	(78,995.53)	(1,360,007.50)	45,270.85	-3.4%
9) TOTAL, EXPENDITURES			28,069,909.83	28,410,701.21	15,115,099.77	28,034,095.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,858,898.83)	(447,794.20)	5,591,868.41	1,070,686.27		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	466,051.31	129,729.02	15,000.00	129,729.02	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,470,916.22)	(1,367,730.90)	0.00	(1,367,730.90)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,936,967.53)	(1,497,459.92)	(15,000.00)	(1,497,459.92)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,795,866.36)	(1,945,254.12)	5,576,868.41	(426,773.65)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,055,691.00	26,231,372.59		26,231,372.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,055,691.00	26,231,372.59		26,231,372.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,055,691.00	26,231,372.59		26,231,372.59		
2) Ending Balance, June 30 (E + F1e)			19,259,824.64	24,286,118.47		25,804,598.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,800.00	2,800.00		2,800.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,600,327.75	1,200,000.00		1,200,000.00		
COP	0000	9760	1,400,327.75					
Deferred Maintenance	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	16,656,696.89	23,083,318.47		24,601,798.94		
MAA Program	0000	9780	343,801.31					
Small District Support	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	885,531.39					
SMAA Admin	0000	9780	2,096,357.87					
Classified Credentialing Program	0000	9780	75,000.00					
Mandated Cost Program	0000	9780	2,148,924.32					
Safety Program	0000	9780	73,083.21					
Alternative Education	0000	9780	127,132.86					
Special Projects	0000	9780	136,000.00					
Educational & Administrative Operator	0000	9780	10,540,210.57					
Lottery	1100	9780	228,819.52					
MAA Program	0000	9780		625,740.61				
Small District Support	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		692,682.07				
SMAA Admin	0000	9780		2,211,868.21				
Classified Credentialing Program	0000	9780		175,000.00				
Mandated Cost Program	0000	9780		2,155,728.32				
Safety Program	0000	9780		89,412.77				
Special Projects	0000	9780		200,000.00				
Alternative Education	0000	9780		1,407,965.72				
Deferred Maintenance	0000	9780		1,402,827.75				
Educational & Administrative Operator	0000	9780		13,757,458.39				
Lottery	1100	9780		362,798.79				
MAA Program	0000	9780				671,971.60		
Small District Support	0000	9780				1,835.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
SMAA Admin	0000	9780				2,211,716.23		
Classified Credentialing Grant	0000	9780				175,000.00		
Mandated Cost Program	0000	9780				2,155,728.32		
Safety Program	0000	9780				89,412.77		
Special Projects	0000	9780				200,000.00		
Deferred Maintenance	0000	9780				1,402,827.75		
Alternative Education	0000	9780				2,214,673.55		
Educational & Administrative Operator	0000	9780				14,551,809.52		
Differentiated Assistance	0000	9780				564,276.62		
Lottery	1100	9780				362,546.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,498,498.00	7,498,498.00	0.00	7,452,031.00	(46,467.00)	-0.6%
2) Federal Revenue		8100-8299	1,466,517.00	2,758,200.60	1,898,235.74	2,782,915.60	24,715.00	0.9%
3) Other State Revenue		8300-8599	5,935,386.61	6,284,713.65	3,053,392.14	6,240,187.70	(44,525.95)	-0.7%
4) Other Local Revenue		8600-8799	7,131,065.36	7,672,905.56	2,579,052.54	8,022,388.53	349,482.97	4.6%
5) TOTAL, REVENUES			22,031,466.97	24,214,317.81	7,530,680.42	24,497,522.83		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,291,304.86	4,622,381.85	2,811,801.02	4,652,224.99	(29,843.14)	-0.6%
2) Classified Salaries		2000-2999	5,723,195.55	5,565,582.01	2,998,912.10	5,611,486.33	(45,904.32)	-0.8%
3) Employee Benefits		3000-3999	7,202,626.13	6,626,630.15	3,171,704.07	6,621,565.52	5,064.63	0.1%
4) Books and Supplies		4000-4999	828,174.69	1,812,224.78	706,971.18	1,961,347.91	(149,123.13)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	3,965,442.00	5,336,159.59	1,416,265.47	5,377,450.63	(41,291.04)	-0.8%
6) Capital Outlay		6000-6999	20,000.00	16,500.00	0.00	16,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	624,756.00	624,756.00	312,378.08	624,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,128,781.44	1,190,922.97	45,971.22	1,236,193.82	(45,270.85)	-3.8%
9) TOTAL, EXPENDITURES			23,784,280.67	25,795,157.35	11,464,003.14	26,101,525.20		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,752,813.70)	(1,580,839.54)	(3,933,322.72)	(1,604,002.37)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,470,916.22	1,367,730.90	0.00	1,367,730.90	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,470,916.22	1,367,730.90	0.00	1,367,730.90		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(281,897.48)	(213,108.64)	(3,933,322.72)	(236,271.47)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,583,678.73	2,023,054.40		2,023,054.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,583,678.73	2,023,054.40		2,023,054.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,583,678.73	2,023,054.40		2,023,054.40		
2) Ending Balance, June 30 (E + F1e)			1,301,781.25	1,809,945.76		1,786,782.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,301,781.25	1,809,945.76		1,786,782.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	27,537,112.00	28,827,106.00	17,547,846.40	29,876,283.00	1,049,177.00	3.6%
2) Federal Revenue		8100-8299	5,816,517.00	7,196,727.19	3,871,166.09	7,267,673.18	70,945.99	1.0%
3) Other State Revenue		8300-8599	6,211,332.61	6,571,694.65	3,232,764.41	6,527,168.70	(44,525.95)	-0.7%
4) Other Local Revenue		8600-8799	8,677,516.36	9,581,696.98	3,585,871.70	9,931,179.95	349,482.97	3.6%
5) TOTAL, REVENUES			48,242,477.97	52,177,224.82	28,237,648.60	53,602,304.83		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,868,102.90	11,304,285.29	6,519,324.00	11,333,153.39	(28,868.10)	-0.3%
2) Classified Salaries		2000-2999	12,570,578.63	12,490,187.52	6,809,641.73	12,354,003.00	136,184.52	1.1%
3) Employee Benefits		3000-3999	14,381,642.99	13,493,426.79	7,007,814.34	13,418,537.94	74,888.85	0.6%
4) Books and Supplies		4000-4999	1,750,573.28	2,900,332.95	1,050,230.87	2,973,637.51	(73,304.56)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	7,297,392.70	9,083,983.69	2,999,745.29	9,135,256.77	(51,273.08)	-0.6%
6) Capital Outlay		6000-6999	86,200.00	82,700.00	28,589.15	70,090.00	12,610.00	15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,974,756.00	4,974,756.00	2,196,781.84	4,974,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,056.00)	(123,813.68)	(33,024.31)	(123,813.68)	0.00	0.0%
9) TOTAL, EXPENDITURES			51,854,190.50	54,205,858.56	26,579,102.91	54,135,620.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,611,712.53)	(2,028,633.74)	1,658,545.69	(533,316.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	466,051.31	129,729.02	15,000.00	129,729.02	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(466,051.31)	(129,729.02)	(15,000.00)	(129,729.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,077,763.84)	(2,158,362.76)	1,643,545.69	(663,045.12)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,639,369.73	28,254,426.99		28,254,426.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,639,369.73	28,254,426.99		28,254,426.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,639,369.73	28,254,426.99		28,254,426.99		
2) Ending Balance, June 30 (E + F1e)			20,561,605.89	26,096,064.23		27,591,381.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,800.00	2,800.00		2,800.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,301,781.25	1,809,945.76		1,786,782.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,600,327.75	1,200,000.00		1,200,000.00		
COP	0000	9760	1,400,327.75					
Deferred Maintenance	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	16,656,696.89	23,083,318.47		24,601,798.94		
MAA Program	0000	9780	343,801.31					
Small District Support	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	885,531.39					
SMAA Admin	0000	9780	2,096,357.87					
Classified Credentialing Program	0000	9780	75,000.00					
Mandated Cost Program	0000	9780	2,148,924.32					
Safety Program	0000	9780	73,083.21					
Alternative Education	0000	9780	127,132.86					
Special Projects	0000	9780	136,000.00					
Educational & Administrative Operator	0000	9780	10,540,210.57					
Lottery	1100	9780	228,819.52					
MAA Program	0000	9780		625,740.61				
Small District Support	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		692,682.07				
SMAA Admin	0000	9780		2,211,868.21				
Classified Credentialing Program	0000	9780		175,000.00				
Mandated Cost Program	0000	9780		2,155,728.32				
Safety Program	0000	9780		89,412.77				
Special Projects	0000	9780		200,000.00				
Alternative Education	0000	9780		1,407,965.72				
Deferred Maintenance	0000	9780		1,402,827.75				
Educational & Administrative Operator	0000	9780		13,757,458.39				
Lottery	1100	9780		362,798.79				
MAA Program	0000	9780				671,971.60		
Small District Support	0000	9780				1,835.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
SMAA Admin	0000	9780				2,211,716.23		
Classified Credentialing Grant	0000	9780				175,000.00		
Mandated Cost Program	0000	9780				2,155,728.32		
Safety Program	0000	9780				89,412.77		
Special Projects	0000	9780				200,000.00		
Deferred Maintenance	0000	9780				1,402,827.75		
Alternative Education	0000	9780				2,214,673.55		
Educational & Administrative Operator	0000	9780				14,551,809.52		
Differentiated Assistance	0000	9780				564,276.62		
Lottery	1100	9780				362,546.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2020-21
		Projected Year Totals
5640	Medi-Cal Billing Option	166,497.29
6300	Lottery: Instructional Materials	33,918.78
6355	Direct Support Professional Training Program	55,918.02
6371	CalWORKs for ROCP or Adult Education	16,477.00
7311	Classified School Employee Professional De	5,411.04
7388	SB 117 COVID-19 LEA Response Funds	15,236.97
7510	Low-Performing Students Block Grant	1,078.00
8150	Ongoing & Major Maintenance Account (RM,	79,232.10
9010	Other Restricted Local	1,413,013.73
Total, Restricted Balance		1,786,782.93

# **Fund 09**

## **Charter School Special Revenue Fund**

**This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.**

**Career Advancement Charter**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,062,528.00	1,170,286.00	867,182.00	1,179,786.00	9,500.00	0.8%
2) Federal Revenue		8100-8299	318.00	170,441.00	42,531.00	170,441.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,662.05	178,969.00	61,398.71	178,969.00	0.00	0.0%
4) Other Local Revenue		8600-8799	487,852.58	301,500.00	92,388.58	301,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,710,360.63	1,821,196.00	1,063,500.29	1,830,696.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	874,875.16	874,746.03	508,455.38	877,662.62	(2,916.59)	-0.3%
2) Classified Salaries		2000-2999	196,200.18	185,141.21	89,386.70	179,679.73	5,461.48	2.9%
3) Employee Benefits		3000-3999	635,192.51	552,424.91	263,313.40	549,274.14	3,150.77	0.6%
4) Books and Supplies		4000-4999	70,406.56	106,784.81	3,513.78	114,697.78	(7,912.97)	-7.4%
5) Services and Other Operating Expenditures		5000-5999	426,006.57	248,153.59	68,219.36	250,178.59	(2,025.00)	-0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	13,255.00	4,427.47	13,255.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,202,680.98	1,980,505.55	937,316.09	1,984,747.86		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(492,320.35)	(159,309.55)	126,184.20	(154,051.86)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	447,051.31	110,729.02	0.00	110,729.02	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			447,051.31	110,729.02	0.00	110,729.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,269.04)	(48,580.53)	126,184.20	(43,322.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,801.25	242,201.65		242,201.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,801.25	242,201.65		242,201.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,801.25	242,201.65		242,201.65		
2) Ending Balance, June 30 (E + F1e)			84,532.21	193,621.12		198,878.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,111.03	31,922.41		31,922.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	69,421.18	161,698.71		166,956.40		
Career Advancement Charter	0000	9780	50,571.00					
Career Advancement Charter Lottery	1100	9780	18,850.18					
Career Advancement Charter	0000	9780		122,666.15				
Career Advancement Charter Lottery	1100	9780		39,032.56				
Career Advancement Charter	0000	9780				127,923.84		
Career Advancement Charter Lottery	1100	9780				39,032.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Resource	Description	2020/21
		Projected Year Totals
6300	Lottery: Instructional Materials	19,935.23
6512	Special Ed: Mental Health Services	11,987.18
Total, Restricted Balance		31,922.41

# Fund 10

## SELPA Pass-Through Fund

**This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,717,083.00	3,717,083.00	(254,804.34)	3,717,083.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,212,216.00	3,212,216.00	2,720,469.00	3,212,216.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	23,000.00	11,363.42	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,952,299.00	6,952,299.00	2,477,028.08	6,952,299.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,677,266.00	6,677,266.00	4,605,344.77	6,677,266.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,677,266.00	6,677,266.00	4,605,344.77	6,677,266.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			275,033.00	275,033.00	(2,128,316.69)	275,033.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,033.00	275,033.00	(2,128,316.69)	275,033.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	648,640.80	567,551.03		567,551.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			648,640.80	567,551.03		567,551.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,640.80	567,551.03		567,551.03		
2) Ending Balance, June 30 (E + F1e)			923,673.80	842,584.03		842,584.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	923,673.80	842,584.03		842,584.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 11

## Adult Education Fund

**This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	275,655.00	0.00	275,655.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,377.00	70,089.00	38,791.00	70,089.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	500.00	240.90	500.00	0.00	0.0%
5) TOTAL, REVENUES			63,377.00	346,244.00	39,031.90	346,244.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,081.60	50,589.86	22,180.90	50,589.86	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	38,800.76	22,105.51	38,800.76	0.00	0.0%
3) Employee Benefits		3000-3999	21,437.54	48,181.49	23,777.33	48,397.75	(216.26)	-0.4%
4) Books and Supplies		4000-4999	11.27	13,307.67	0.00	13,181.03	126.64	1.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	198,760.64	0.00	198,760.64	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,847.00	3,621.96	0.00	3,621.96	0.00	0.0%
9) TOTAL, EXPENDITURES			63,377.41	353,262.38	68,063.74	353,352.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(0.41)	(7,018.38)	(29,031.84)	(7,108.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.41)	(7,018.38)	(29,031.84)	(7,108.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.41	9,701.21		9,701.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.41	9,701.21		9,701.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.41	9,701.21		9,701.21		
2) Ending Balance, June 30 (E + F1e)			0.00	2,682.83		2,593.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	2,682.83		2,593.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6391	Adult Education Program	2,593.21
Total, Restricted Balance		<u>2,593.21</u>



# Fund 12

## Child Development Fund

**This fund is used to account separately for federal, state, and local revenues to operate child development programs.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,264.00	189,693.01	58,577.49	189,912.79	219.78	0.1%
3) Other State Revenue		8300-8599	591,419.00	1,057,720.97	586,092.18	1,057,720.97	0.00	0.0%
4) Other Local Revenue		8600-8799	200,537.00	187,849.97	60,007.08	187,849.97	0.00	0.0%
5) TOTAL, REVENUES			996,220.00	1,435,263.95	704,676.75	1,435,483.73		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	313,781.64	380,604.60	198,502.85	354,770.16	25,834.44	6.8%
3) Employee Benefits		3000-3999	195,612.73	209,239.30	118,860.93	206,955.71	2,283.59	1.1%
4) Books and Supplies		4000-4999	49,111.83	94,881.83	39,943.23	95,705.13	(823.30)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	368,959.80	655,167.56	287,347.31	682,462.29	(27,294.73)	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,754.00	103,481.72	28,596.84	103,481.72	0.00	0.0%
9) TOTAL, EXPENDITURES			996,220.00	1,443,375.01	673,251.16	1,443,375.01		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(8,111.06)	31,425.59	(7,891.28)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(8,111.06)	31,425.59	(7,891.28)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,123.72	67,347.55		67,347.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,123.72	67,347.55		67,347.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,123.72	67,347.55		67,347.55		
2) Ending Balance, June 30 (E + F1e)			39,123.72	59,236.49		59,456.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	35,216.21	57,846.07		57,846.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,907.55	1,390.42		1,610.20		
MAA	0000	9780	3,907.55					
MAA	0000	9780		1,390.42				
MAA	0000	9780				1,610.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.04)	0.00		0.00		

Resource	Description	2020/21
		Projected Year Totals
6131	Child Development: Resource & Referral Reserve Account	8,183.77
9010	Other Restricted Local	49,662.30
Total, Restricted Balance		<u>57,846.07</u>

# Fund 13

## Cafeteria Special Revenue Fund

**This fund is used to account separately for federal, state, and local revenues to operate the food service program**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	19.95	100.00	0.00	0.0%
5) TOTAL, REVENUES			50,100.00	50,100.00	19.95	50,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,645.00	65,645.00	14,186.25	65,645.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,455.00	3,455.00	0.00	3,455.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,100.00	69,100.00	14,186.25	69,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,000.00)	(19,000.00)	(14,166.30)	(19,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,000.00	19,000.00	15,000.00	19,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,000.00	19,000.00	15,000.00	19,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	833.70	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 14

## Deferred Maintenance Fund

**This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	5,228.04	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	5,228.04	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	14,970.00	14,970.00	14,970.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	14,970.00	14,970.00	14,970.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,000.00	(4,970.00)	(9,741.96)	(4,970.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	(4,970.00)	(9,741.96)	(4,970.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,048,247.61	1,048,759.14		1,048,759.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,048,247.61	1,048,759.14		1,048,759.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,247.61	1,048,759.14		1,048,759.14		
2) Ending Balance, June 30 (E + F1e)			1,058,247.61	1,043,789.14		1,043,789.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,058,247.61	1,043,789.14		1,043,789.14		
Deferred Maintenance	0000	9760	1,058,247.61					
Deferred Maintenance	0000	9760		1,043,789.14				
Deferred Maintenance	0000	9760				1,043,789.14		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 17

## Special Reserve Fund

**This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	13,091.72	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	13,091.72	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	25,000.00	13,091.72	25,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	25,000.00	13,091.72	25,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,621,903.12	2,622,187.61		2,622,187.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,621,903.12	2,622,187.61		2,622,187.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,621,903.12	2,622,187.61		2,622,187.61		
2) Ending Balance, June 30 (E + F1e)			2,646,903.12	2,647,187.61		2,647,187.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,646,903.12	2,647,187.61		2,647,187.61		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 35

## County School Facilities Fund

**This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	2,620.83	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	2,620.83	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	2,620.83	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	2,620.83	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	506,339.21	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,339.21	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,339.21	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			511,339.21	5,000.00		5,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	511,339.21	5,000.00		5,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Resource	Description	2020/21
		Projected Year Totals
7710	State School Facilities Projects	5,000.00
Total, Restricted Balance		5,000.00

# Fund 71

## Retiree Benefit Fund

**This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	850,000.00	459,946.39	850,000.00	0.00	0.0%
5) TOTAL, REVENUES			850,000.00	850,000.00	459,946.39	850,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	630,000.00	0.00	630,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			220,000.00	220,000.00	459,946.39	220,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			220,000.00	220,000.00	459,946.39	220,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,280,657.20	9,481,536.09		9,481,536.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,280,657.20	9,481,536.09		9,481,536.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,280,657.20	9,481,536.09		9,481,536.09		
2) Ending Net Position, June 30 (E + F1e)			9,500,657.20	9,701,536.09		9,701,536.09		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	9,500,657.20	9,701,536.09		9,701,536.09		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	61.87	61.87	61.87	71.88	10.01	16%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	903.13	903.13	903.13	933.41	30.28	3%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	965.00	965.00	965.00	1,005.29	40.29	4%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	82.63	82.63	82.63	82.63	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.27	6.27	6.27	6.27	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	88.90	88.90	88.90	88.90	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,053.90	1,053.90	1,053.90	1,094.19	40.29	4%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	37,306.28	37,306.28	37,306.28	37,821.59	515.31	1%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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. 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>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	115.00	115.00	115.00	115.43	0.43	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	115.00	115.00	115.00	115.43	0.43	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	115.00	115.00	115.00	115.43	0.43	0%

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	56,250,097.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,873,140.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,080,739.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	70,090.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,756.00
4. Other Transfers Out	All	9200	7200-7299	4,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	129,729.02
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	113,707.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,369,021.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	19,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				46,026,935.12

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		1,120.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		41,069.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	42,803,243.74	39,849.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	42,803,243.74	39,849.96
B. Required effort (Line A.2 times 90%)	38,522,919.37	35,864.96
C. Current year expenditures (Line I.E and Line II.B)	46,026,935.12	41,069.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,424,252.00	-1.54%	22,079,941.23	0.00%	22,079,942.52
2. Federal Revenues	8100-8299	4,484,757.58	-3.00%	4,350,000.00	0.00%	4,350,000.00
3. Other State Revenues	8300-8599	286,981.00	0.00%	286,981.00	0.00%	286,981.00
4. Other Local Revenues	8600-8799	1,908,791.42	-18.86%	1,548,791.00	0.00%	1,548,791.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,367,730.90)	2.79%	(1,405,849.92)	3.74%	(1,458,473.87)
6. Total (Sum lines A1 thru A5c)		27,737,051.10	-3.16%	26,859,863.31	-0.20%	26,807,240.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,680,928.40		7,062,854.92
b. Step & Column Adjustment				94,137.66		91,817.11
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				287,788.86		(26,436.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,680,928.40	5.72%	7,062,854.92	0.93%	7,128,236.03
2. Classified Salaries						
a. Base Salaries				6,742,516.67		6,891,742.87
b. Step & Column Adjustment				89,376.27		82,700.91
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				59,849.93		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,742,516.67	2.21%	6,891,742.87	1.20%	6,974,443.78
3. Employee Benefits	3000-3999	6,796,972.42	6.96%	7,270,353.91	7.73%	7,832,126.71
4. Books and Supplies	4000-4999	1,012,289.60	-0.29%	1,009,339.60	-3.86%	970,339.60
5. Services and Other Operating Expenditures	5000-5999	3,757,806.14	-3.37%	3,631,218.14	-2.48%	3,541,218.00
6. Capital Outlay	6000-6999	53,590.00	0.00%	53,590.00	0.00%	53,590.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,360,007.50)	-4.92%	(1,293,098.73)	-0.51%	(1,286,488.49)
9. Other Financing Uses						
a. Transfers Out	7600-7629	129,729.02	0.00%	129,729.02	0.00%	129,729.02
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,163,824.75	3.34%	29,105,729.73	2.02%	29,693,194.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(426,773.65)		(2,245,866.42)		(2,885,954.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,231,372.59		25,804,598.94		23,558,732.52
2. Ending Fund Balance (Sum lines C and D1)		25,804,598.94		23,558,732.52		20,672,778.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,800.00		2,800.00		2,800.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	24,601,798.94		22,355,932.52		19,469,978.52
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,804,598.94		23,558,732.52		20,672,778.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,647,187.61		2,672,188.00		2,697,188.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,647,187.61		2,672,188.00		2,697,188.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing costs from current year with restricted funding ending in subsequent years have been removed and/or reflected in Unrestricted if continuing.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,452,031.00	3.84%	7,738,188.99	1.28%	7,837,237.81
2. Federal Revenues	8100-8299	2,782,915.60	-48.92%	1,421,617.77	-12.31%	1,246,617.60
3. Other State Revenues	8300-8599	6,240,187.70	-13.67%	5,386,906.50	4.03%	5,604,024.50
4. Other Local Revenues	8600-8799	8,022,388.53	-6.59%	7,493,966.53	0.00%	7,493,966.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,367,730.90	2.79%	1,405,849.92	3.74%	1,458,473.87
6. Total (Sum lines A1 thru A5c)		25,865,253.73	-9.35%	23,446,529.71	0.83%	23,640,320.31
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,652,224.99		4,295,715.91
b. Step & Column Adjustment				69,749.73		55,844.31
c. Cost-of-Living Adjustment						
d. Other Adjustments				(426,258.81)		(51,502.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,652,224.99	-7.66%	4,295,715.91	0.10%	4,300,058.22
2. Classified Salaries						
a. Base Salaries				5,611,486.33		5,566,050.17
b. Step & Column Adjustment				69,095.69		66,792.60
c. Cost-of-Living Adjustment						
d. Other Adjustments				(114,531.85)		(49,843.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,611,486.33	-0.81%	5,566,050.17	0.30%	5,582,999.77
3. Employee Benefits	3000-3999	6,621,565.52	2.00%	6,753,902.97	6.42%	7,187,178.83
4. Books and Supplies	4000-4999	1,961,347.91	-58.45%	815,010.91	-11.55%	720,887.91
5. Services and Other Operating Expenditures	5000-5999	5,377,450.63	-19.50%	4,328,791.63	-2.87%	4,204,540.77
6. Capital Outlay	6000-6999	16,500.00	0.00%	16,500.00	0.00%	16,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,756.00	0.00%	624,756.00	0.00%	624,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,236,193.82	-5.41%	1,169,285.05	-0.57%	1,162,674.81
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,101,525.20	-9.70%	23,570,012.64	0.97%	23,799,596.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(236,271.47)		(123,482.93)		(159,276.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,023,054.40		1,786,782.93		1,663,300.00
2. Ending Fund Balance (Sum lines C and D1)		1,786,782.93		1,663,300.00		1,504,024.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,786,782.93		1,663,300.00		1,504,024.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,786,782.93		1,663,300.00		1,504,024.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments to staffing costs funded in current year with restricted funds that are ending. Programs are either ending or are accounted for in the Unrestricted projections. Anticipated funding/programs include ESSA Comprehensive Support and Improvement (CSI COE), Strong Workforce Program, Education for Homeless Children and Youth (EHCY) grant and one-time funding related to the CARES Act, Learning Loss Mitigation and Migrant Head Start COVID-19 Response funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	29,876,283.00	-0.19%	29,818,130.22	0.33%	29,917,180.33
2. Federal Revenues	8100-8299	7,267,673.18	-20.59%	5,771,617.77	-3.03%	5,596,617.60
3. Other State Revenues	8300-8599	6,527,168.70	-13.07%	5,673,887.50	3.83%	5,891,005.50
4. Other Local Revenues	8600-8799	9,931,179.95	-8.95%	9,042,757.53	0.00%	9,042,757.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		53,602,304.83	-6.15%	50,306,393.02	0.28%	50,447,560.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,333,153.39		11,358,570.83
b. Step & Column Adjustment				163,887.39		147,661.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(138,469.95)		(77,938.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,333,153.39	0.22%	11,358,570.83	0.61%	11,428,294.25
2. Classified Salaries						
a. Base Salaries				12,354,003.00		12,457,793.04
b. Step & Column Adjustment				158,471.96		149,493.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(54,681.92)		(49,843.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,354,003.00	0.84%	12,457,793.04	0.80%	12,557,443.55
3. Employee Benefits	3000-3999	13,418,537.94	4.51%	14,024,256.88	7.10%	15,019,305.54
4. Books and Supplies	4000-4999	2,973,637.51	-38.65%	1,824,350.51	-7.30%	1,691,227.51
5. Services and Other Operating Expenditures	5000-5999	9,135,256.77	-12.86%	7,960,009.77	-2.69%	7,745,758.77
6. Capital Outlay	6000-6999	70,090.00	0.00%	70,090.00	0.00%	70,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,974,756.00	0.00%	4,974,756.00	0.00%	4,974,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(123,813.68)	0.00%	(123,813.68)	0.00%	(123,813.68)
9. Other Financing Uses						
a. Transfers Out	7600-7629	129,729.02	0.00%	129,729.02	0.00%	129,729.02
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,265,349.95	-2.93%	52,675,742.37	1.55%	53,492,790.96
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(663,045.12)		(2,369,349.35)		(3,045,230.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,254,426.99		27,591,381.87		25,222,032.52
2. Ending Fund Balance (Sum lines C and D1)		27,591,381.87		25,222,032.52		22,176,802.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,800.00		2,800.00		2,800.00
b. Restricted	9740	1,786,782.93		1,663,300.00		1,504,024.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	24,601,798.94		22,355,932.52		19,469,978.52
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,591,381.87		25,222,032.52		22,176,802.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,647,187.61		2,672,188.00		2,697,188.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,647,187.61		2,672,188.00		2,697,188.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.88%		5.07%		5.04%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Santa Cruz County (SC)						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,654,266.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		54,265,349.95		52,675,742.37		53,492,790.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,265,349.95		52,675,742.37		53,492,790.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		54,265,349.95		52,675,742.37		53,492,790.96
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,627,960.50		1,580,272.27		1,604,783.73
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,627,960.50		1,580,272.27		1,604,783.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2020-21**  
**2020-21 SECOND INTERIM**

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs		Fund
<b>Revenues</b>										
LCFF Revenues	9,627,230	12,797,022	-	22,424,252	7,452,031	-	-	-	7,452,031	29,876,283
Federal Revenues	134,758	-	-	134,758	553,144	2,229,772	-	-	2,782,916	2,917,673
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	286,981	-	-	286,981	3,468,716	2,771,472	-	-	6,240,188	6,527,169
Other Local Revenues	1,808,791	-	100,000	1,908,791	113,707	135,039	-	7,773,643	8,022,389	9,931,180
<b>Total Revenue</b>	<b>16,207,760</b>	<b>12,797,022</b>	<b>100,000</b>	<b>29,104,782</b>	<b>11,587,598</b>	<b>5,136,282</b>	<b>-</b>	<b>7,773,643</b>	<b>24,497,523</b>	<b>53,602,305</b>
<b>Expenditures</b>										
Certificated Salaries	1,802,717	4,721,823	156,389	6,680,928	2,919,942	582,101	-	1,150,182	4,652,225	11,333,153
Classified Salaries	4,881,530	1,738,619	122,368	6,742,517	2,643,038	728,277	306,638	1,933,533	5,611,486	12,354,003
Employee Benefits	3,522,064	3,146,612	128,297	6,796,972	3,545,883	1,507,039	207,025	1,361,618	6,621,566	13,418,538
Books and Supplies	427,561	563,728	21,000	1,012,290	187,062	904,276	60,867	809,143	1,961,348	2,973,638
Services, Other Operating Expenditures	2,184,081	1,520,486	53,239	3,757,806	1,777,161	1,155,285	219,811	2,225,194	5,377,451	9,135,257
Capital Outlay	53,590	-	-	53,590	16,500	-	-	-	16,500	70,090
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,350,879)	946,214	44,658	(1,360,008)	648,432	162,496	66,696	358,571	1,236,194	(123,814)
<b>Total Expenditures</b>	<b>14,870,664</b>	<b>12,637,481</b>	<b>525,950</b>	<b>28,034,096</b>	<b>11,738,018</b>	<b>5,039,474</b>	<b>861,036</b>	<b>8,462,997</b>	<b>26,101,525</b>	<b>54,135,621</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(110,729)	(19,000)	-	(129,729)	-	-	-	-	-	(129,729)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,743,261)	(50,420)	425,950	(1,367,730.90)	150,420	10,061	856,100	351,149	1,367,730.90	-
<b>Total Transfers</b>	<b>(1,853,990)</b>	<b>(69,420)</b>	<b>425,950</b>	<b>(1,497,460)</b>	<b>150,420</b>	<b>10,061</b>	<b>856,100</b>	<b>351,149</b>	<b>1,367,731</b>	<b>(129,729)</b>
<b>Beginning Balance</b>	<b>24,061,407</b>	<b>2,169,966</b>	<b>-</b>	<b>26,231,373</b>	<b>-</b>	<b>187,667</b>	<b>84,169</b>	<b>1,751,218</b>	<b>2,023,054</b>	<b>28,254,427</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(516,894)</b>	<b>90,120</b>	<b>-</b>	<b>(426,774)</b>	<b>-</b>	<b>106,870</b>	<b>(4,936)</b>	<b>(338,205)</b>	<b>(236,271)</b>	<b>(663,045)</b>
<b>Ending Fund Balance</b>	<b>23,544,513</b>	<b>2,260,086</b>	<b>-</b>	<b>25,804,599</b>	<b>-</b>	<b>294,537</b>	<b>79,233</b>	<b>1,413,013</b>	<b>1,786,783</b>	<b>27,591,382</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	294,537	79,233	1,413,013	1,786,783	1,786,783
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,941,385	2,260,086	-	23,201,471	-	-	-	-	-	23,201,471
Assigned (COPS)	1,400,328	-	-	1,400,328	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2020-21**  
**2020-21 SECOND INTERIM**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
<b>Revenues</b>											
LCFF Revenues	29,876,283	1,179,786	-	-	-	-	-	-	-	-	31,056,069
Federal Revenues	2,917,673	170,441	-	275,655	189,913	45,000	-	-	-	-	3,598,682
Federal Pass Through	4,350,000	-	3,717,083	-	-	-	-	-	-	-	8,067,083
Other State Revenues	6,527,169	178,969	3,212,216	70,089	1,057,721	5,000	-	-	-	-	11,051,164
Other Local Revenues	9,931,180	301,500	23,000	500	187,850	100	10,000	25,000	5,000	850,000	11,334,130
<b>Total Revenue</b>	<b>53,602,305</b>	<b>1,830,696</b>	<b>6,952,299</b>	<b>346,244</b>	<b>1,435,484</b>	<b>50,100</b>	<b>10,000</b>	<b>25,000</b>	<b>5,000</b>	<b>850,000</b>	<b>65,107,128</b>
<b>Expenditures</b>											
Certificated Salaries	11,333,153	877,663	-	50,590	-	-	-	-	-	-	12,261,406
Classified Salaries	12,354,003	179,680	-	38,801	354,770	-	-	-	-	-	12,927,254
Employee Benefits	13,418,538	549,274	-	48,398	206,956	-	-	-	-	-	14,223,166
Books and Supplies	2,973,638	114,698	-	13,181	95,705	65,645	-	-	-	-	3,262,866
Services, Other Operating Expenditures	9,135,257	250,179	-	198,761	682,462	-	-	-	-	630,000	10,896,658
Capital Outlay	70,090	-	-	-	-	-	14,970	-	-	-	85,060
Other Outgo	624,756	-	2,046,490	-	-	-	-	-	-	-	2,671,246
Pass Through	4,350,000	-	4,630,776	-	-	-	-	-	-	-	8,980,776
Indirect Costs	(123,814)	13,255	-	3,622	103,482	3,455	-	-	-	-	(0)
<b>Total Expenditures</b>	<b>54,135,621</b>	<b>1,984,748</b>	<b>6,677,266</b>	<b>353,352</b>	<b>1,443,375</b>	<b>69,100</b>	<b>14,970</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>65,308,432</b>
<b>Interfund Transfers</b>											
Transfers In	-	110,729	-	-	-	19,000	-	-	-	-	129,729
Transfers Out	(129,729)	-	-	-	-	-	-	-	-	-	(129,729)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	0	-	-	-	-	-	-	-	-	0
<b>Total Transfers</b>	<b>(129,729)</b>	<b>110,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Beginning Balance</b>	<b>28,254,427</b>	<b>242,201</b>	<b>567,551</b>	<b>9,701</b>	<b>66,326</b>	<b>0</b>	<b>1,048,759</b>	<b>2,622,188</b>	<b>-</b>	<b>9,481,536</b>	<b>42,292,689</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(663,045)</b>	<b>(43,323)</b>	<b>275,033</b>	<b>(7,108)</b>	<b>(7,891)</b>	<b>-</b>	<b>(4,970)</b>	<b>25,000</b>	<b>5,000</b>	<b>220,000</b>	<b>(201,304)</b>
<b>Ending Fund Balance</b>	<b>27,591,382</b>	<b>198,878</b>	<b>842,584</b>	<b>2,593</b>	<b>58,435</b>	<b>0</b>	<b>1,043,789</b>	<b>2,647,188</b>	<b>5,000</b>	<b>9,701,536</b>	<b>42,091,385</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	2,800	-	-	-	-	-	-	-	-	-	2,800
Restricted	1,786,783	31,922	842,584	2,593	54,512	0	-	-	5,000	9,701,536	12,424,931
Committed	-	-	-	-	-	-	1,043,789	-	-	-	1,043,789
Assigned	23,201,471	107,413	-	-	3,923	-	-	2,647,188	-	-	25,959,994
Assigned (COPS)	1,400,328	-	-	-	-	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	59,542	-	-	-	-	-	-	-	-	59,542



**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2021-22**  
**2020-21 SECOND INTERIM**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	9,351,316	12,728,626	-	22,079,941	7,738,189	-	-	-	7,738,189	29,818,130
Federal Revenues	(0)	-	-	(0)	553,144	868,474	-	-	1,421,618	1,421,617
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	286,981	-	-	286,981	3,670,985	1,715,922	-	-	5,386,907	5,673,888
Other Local Revenues	1,448,791	-	100,000	1,548,791	113,707	135,039	-	7,245,221	7,493,967	9,042,758
<b>Total Revenue</b>	<b>15,437,088</b>	<b>12,728,626</b>	<b>100,000</b>	<b>28,265,713</b>	<b>12,076,025</b>	<b>2,719,434</b>	<b>-</b>	<b>7,245,221</b>	<b>22,040,680</b>	<b>50,306,393</b>
<b>Expenditures</b>										
Certificated Salaries	2,124,166	4,780,268	158,422	7,062,855	3,048,924	134,378	-	1,112,413	4,295,716	11,358,571
Classified Salaries	5,008,424	1,759,483	123,836	6,891,743	2,674,754	667,176	310,318	1,913,802	5,566,050	12,457,793
Employee Benefits	3,853,820	3,281,927	134,607	7,270,354	3,773,709	1,366,860	220,160	1,393,173	6,753,903	14,024,258
Books and Supplies	424,311	564,028	21,000	1,009,340	187,062	107,239	60,867	459,843	815,011	1,824,352
Services, Other Operating Expenditures	2,057,493	1,520,486	53,239	3,631,218	1,777,961	314,957	211,875	2,023,999	4,328,792	7,960,010
Capital Outlay	53,590	-	-	53,590	16,500	-	-	-	16,500	70,090
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,283,970)	946,214	44,658	(1,293,099)	657,534	108,843	66,061	336,848	1,169,285	(123,814)
<b>Total Expenditures</b>	<b>15,587,834</b>	<b>12,852,405</b>	<b>535,762</b>	<b>28,976,001</b>	<b>12,136,445</b>	<b>2,699,453</b>	<b>869,280</b>	<b>7,864,835</b>	<b>23,570,013</b>	<b>52,546,013</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(110,729)	(19,000)	-	(129,729)	-	-	-	-	-	(129,729)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,791,191)	(50,420)	435,761	(1,405,850)	60,420	0	869,280	476,149	1,405,850	-
<b>Total Transfers</b>	<b>(1,901,920)</b>	<b>(69,420)</b>	<b>435,761</b>	<b>(1,535,579)</b>	<b>60,420</b>	<b>0</b>	<b>869,280</b>	<b>476,149</b>	<b>1,405,850</b>	<b>(129,729)</b>
<b>Beginning Balance</b>	<b>23,544,513</b>	<b>2,260,086</b>	<b>-</b>	<b>25,804,599</b>	<b>-</b>	<b>294,537</b>	<b>79,233</b>	<b>1,413,013</b>	<b>1,786,783</b>	<b>27,591,382</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,052,667)</b>	<b>(193,199)</b>	<b>-</b>	<b>(2,245,866)</b>	<b>-</b>	<b>19,982</b>	<b>-</b>	<b>(143,465)</b>	<b>(123,483)</b>	<b>(2,369,349)</b>
<b>Ending Fund Balance</b>	<b>21,491,846</b>	<b>2,066,887</b>	<b>-</b>	<b>23,558,733</b>	<b>-</b>	<b>314,519</b>	<b>79,233</b>	<b>1,269,548</b>	<b>1,663,300</b>	<b>25,222,033</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>314,519</b>	<b>-</b>	<b>1,269,548</b>	<b>1,584,067</b>	<b>1,584,067</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>18,891,218</b>	<b>2,066,887</b>	<b>-</b>	<b>20,958,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,958,105</b>
<b>Assigned (COPS)</b>	<b>1,397,828</b>	<b>-</b>	<b>-</b>	<b>1,397,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,397,828</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2022-23**  
**2020-21 SECOND INTERIM**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	8,994,915	13,085,027	-	22,079,943	7,837,238	-	-	-	7,837,238	29,917,180
Federal Revenues	(0)	-	-	(0)	553,144	693,474	-	-	1,246,618	1,246,617
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	286,981	-	-	286,981	3,957,961	1,646,064	-	-	5,604,025	5,891,006
Other Local Revenues	1,448,791	-	100,000	1,548,791	113,707	135,039	-	7,245,221	7,493,967	9,042,758
<b>Total Revenue</b>	<b>15,080,687</b>	<b>13,085,027</b>	<b>100,000</b>	<b>28,265,715</b>	<b>12,462,050</b>	<b>2,474,576</b>	<b>-</b>	<b>7,245,221</b>	<b>22,181,846</b>	<b>50,447,561</b>
<b>Expenditures</b>										
Certificated Salaries	2,125,344	4,842,411	160,481	7,128,236	3,088,560	109,689	-	1,101,809	4,300,058	11,428,294
Classified Salaries	5,068,525	1,780,596	125,322	6,974,444	2,706,851	625,339	314,042	1,936,768	5,583,000	12,557,444
Employee Benefits	4,147,944	3,538,795	145,388	7,832,127	4,065,088	1,372,907	238,247	1,510,937	7,187,179	15,019,306
Books and Supplies	373,311	576,028	21,000	970,340	187,062	13,116	60,867	459,843	720,888	1,691,228
Services, Other Operating Expenditures	1,962,493	1,525,486	53,239	3,541,218	1,777,961	276,083	207,998	1,942,499	4,204,541	7,745,759
Capital Outlay	53,590	-	-	53,590	16,500	-	-	-	16,500	70,090
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,277,360)	946,214	44,658	(1,286,488)	670,448	89,629	65,751	336,848	1,162,675	(123,814)
<b>Total Expenditures</b>	<b>15,803,847</b>	<b>13,209,530</b>	<b>550,089</b>	<b>29,563,466</b>	<b>12,512,470</b>	<b>2,486,762</b>	<b>886,904</b>	<b>7,913,459</b>	<b>23,799,596</b>	<b>53,363,062</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(110,729)	(19,000)	-	(129,729)	-	-	-	-	-	(129,729)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,858,142)	(50,420)	450,088	(1,458,474)	50,420	0	886,904	521,149	1,458,474	-
<b>Total Transfers</b>	<b>(1,968,871)</b>	<b>(69,420)</b>	<b>450,088</b>	<b>(1,588,203)</b>	<b>50,420</b>	<b>0</b>	<b>886,904</b>	<b>521,149</b>	<b>1,458,474</b>	<b>(129,729)</b>
<b>Beginning Balance</b>	<b>21,491,846</b>	<b>2,066,887</b>	<b>-</b>	<b>23,558,733</b>	<b>-</b>	<b>314,519</b>	<b>79,233</b>	<b>1,269,548</b>	<b>1,663,300</b>	<b>25,222,033</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,692,031)</b>	<b>(193,923)</b>	<b>-</b>	<b>(2,885,954)</b>	<b>-</b>	<b>(12,186)</b>	<b>-</b>	<b>(147,090)</b>	<b>(159,276)</b>	<b>(3,045,230)</b>
<b>Ending Fund Balance</b>	<b>18,799,815</b>	<b>1,872,964</b>	<b>-</b>	<b>20,672,779</b>	<b>-</b>	<b>302,333</b>	<b>79,233</b>	<b>1,122,458</b>	<b>1,504,024</b>	<b>22,176,803</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,333</b>	<b>79,233</b>	<b>1,122,458</b>	<b>1,504,024</b>	<b>1,504,024</b>
<b>Assigned</b>	<b>16,201,687</b>	<b>1,872,964</b>	<b>-</b>	<b>18,074,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,074,651</b>
<b>Assigned (COPS)</b>	<b>1,395,328</b>	<b>-</b>	<b>-</b>	<b>1,395,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,395,328</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
2020-21 SECOND INTERIM FORM CASH**

		2020-21 Budget @ 2nd Interim	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
<b>A. Beginning Cash</b>	9110	<b>28,485,205</b>	28,485,205	27,838,971	26,325,713	28,026,724	24,954,485	23,558,925	31,297,374	29,621,066	26,841,055	25,633,954	26,449,894	26,877,515	24,275,083	28,485,205
<b>B. Receipts</b>																
Revenue Limit:																
Property Tax	8020-8079	<b>12,633,923</b>	10,656.46	21,736	166,134	42,355	9,237	6,350,119	495,480	(151,512)	18,817	4,520,470	1,019,244	131,186.35		12,633,923
State Aid:	8010-8019	<b>17,242,360</b>	2,376,530	600,398	2,116,420	1,080,715	1,080,715	2,116,421	1,080,715	682,618.00	1,247,669	737,510	737,510		3,385,140	17,242,360
Other	8080-8099	-	-	-	-	-	-	215	-	-	-	-	-	(215)		(0)
Federal Revenues	8100-8299	<b>7,267,673</b>	996,099	36,387	1,151,350	76,662	379,360	1,232,953	(1,646)	50,180	1,894,238	(337,231)	384,214	231,489	1,173,616	7,267,673
Other State Rev	8300-8599	<b>6,527,169</b>	43,672	19,593	473,046	256,572	394,220	1,497,395	548,267	331,915	82,509	564,286	314,965	322,143	1,678,586	6,527,169
Other Local Rev	8600-8799	<b>9,931,180</b>	487,297	614,457	387,663	392,217	(9,451)	1,082,319	631,370	(141,230)	1,124,678	819,391	810,286	2,322,966	1,409,217	9,931,180
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>		<b>53,602,305</b>	<b>3,914,255</b>	<b>1,292,571</b>	<b>4,294,612</b>	<b>1,848,521</b>	<b>1,854,081</b>	<b>12,279,422</b>	<b>2,754,186</b>	<b>771,971</b>	<b>4,367,910</b>	<b>6,304,427</b>	<b>3,266,218</b>	<b>3,007,570</b>	<b>7,646,559</b>	<b>53,602,304</b>
<b>C. Disbursements</b>																
Certificated Salary	1000-1999	<b>11,333,153</b>	301,156	1,118,882	1,086,177	1,008,916	1,017,646	1,003,064	983,482	1,020,509	1,048,449	1,044,451	1,045,632	289,888	364,899	11,333,153
Classified Salary	2000-2999	<b>12,354,003</b>	665,203	1,080,238	1,014,319	1,026,961	1,013,810	1,030,353	978,758	960,363	1,040,309	1,044,719	1,050,016	735,561	713,393	12,354,003
Employee Benefits	3000-3999	<b>13,418,538</b>	527,717	908,661	1,145,790	1,092,429	1,114,452	1,129,136	1,090,127	1,087,252	1,112,421	1,124,377	1,123,062	1,361,953	601,160	13,418,538
Supplies/Services	4000-5999	<b>12,108,895</b>	1,162,341	52,417	510,689	486,589	668,354	472,797	696,788	532,781	1,098,695	676,199	705,503	1,972,393	3,073,348	12,108,895
Capital Outlays	6000-6599	<b>70,090</b>	-	-	-	-	-	28,589	-	-	40	13,152	19,926	8,383.59		70,090
Other Outgo	7000-7499	<b>4,850,942</b>	-	-	(1,539)	953,406	-	283,781	928,109	-	655,081	718,154	21,912	729,056	562,981	4,850,942
Interfund Transf Out	7600-7629	<b>129,729</b>	-	-	5,000	10,000	-	-	-	15,000	28,829	-	-	14,414	56,486	129,729
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>		<b>54,265,350</b>	<b>2,656,418</b>	<b>3,160,199</b>	<b>3,760,437</b>	<b>4,578,301</b>	<b>3,814,261</b>	<b>3,947,721</b>	<b>4,677,264</b>	<b>3,615,906</b>	<b>4,983,825</b>	<b>4,621,051</b>	<b>3,966,051</b>	<b>5,111,648</b>	<b>5,372,267</b>	<b>54,265,349</b>
Accounts Receivable	9120-9330	6,311,487	492,124	1,094,636	1,107,282	74,812	86,614	(123,033)	126,007	(70,471)	(62,261)	(1,046,665)	949,691	636,775	3,005,730	6,271,240
Accounts Payable	9510-9659	(6,542,265)	(2,396,195)	(740,266)	59,554	(417,270)	478,006	(470,220)	120,763	134,395	(528,926)	179,230	177,762	(1,135,129)	(3,192,455)	(7,730,750)
<b>D. Net Cash Flow</b>			<b>(646,235)</b>	<b>(1,513,258)</b>	<b>1,701,011</b>	<b>(3,072,239)</b>	<b>(1,395,560)</b>	<b>7,738,448</b>	<b>(1,676,308)</b>	<b>(2,780,011)</b>	<b>(1,207,101)</b>	<b>815,941</b>	<b>427,621</b>	<b>(2,602,433)</b>	<b>2,087,567</b>	<b>(2,122,556)</b>
<b>E. Ending Cash</b>			<b>27,838,971</b>	<b>26,325,713</b>	<b>28,026,724</b>	<b>24,954,485</b>	<b>23,558,925</b>	<b>31,297,374</b>	<b>29,621,066</b>	<b>26,841,055</b>	<b>25,633,954</b>	<b>26,449,894</b>	<b>26,877,515</b>	<b>24,275,083</b>	<b>26,362,650</b>	<b>26,362,650</b>


ACTUAL = BLUE  
TENTATIVE = PURPLE  
PROJECTED = ORANGE

# Assumptions

**Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).**





Date: February 12, 2021  
To: Superintendents and Chief Business Officials  
From: Liann Reyes, Deputy Superintendent – Business Services   
Subject: Background and Advice for the 2020-21 Second Interim Budget

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The following document, The Common Message, provides guidance and information related to the 2020-21 Second Interim Report. It is intended to provide a consistent message for use in preparing the Second Interim Report and related multi-year projections (MYPs). Since May 2008, this document has been authored by key educational professionals throughout the State of California and is based on the latest changes and information obtained from the Department of Finance (DOF).

While not all information provided will be applicable to all districts, the goal is to provide an easy to use reference guide for current information on school funding and related topics. Key areas for districts in Santa Cruz County to consider are as follows:

- **Declining Enrollment:** I encourage each district to ensure that your enrollment projections are carefully reviewed and included in your assumptions. Enrollment changes is one of the key indicators in your Criteria & Standards document.
- **COLA:** Another leader in providing guidance for public education is School Services of California (SSC). Their financial projection Dartboard document is frequently used by districts throughout California when preparing their budget and interim reports. The most recent Dartboard, under the LCFF Planning Factors section, is estimating a more conservative funded COLA percentage for the 2022-23 fiscal year, 1.28% versus the Common Message and DOF estimate of 2.98%. I would encourage districts to consider using the more conservative COLA for their 2022-23 planning factors since more information will be available at the May Revise that will hopefully bring the forecast between DOF and SSC closer.
- **Cash Flow:** Constant and vigilant monitoring of cash flow will be critical due to the cash deferrals in place starting in February, 2021. Please reach out to my team if you require any assistance or have any questions regarding cash flow projections.
- **Interest Earnings Projection:** According to the Santa Cruz County Treasurer's Office, districts may use an interest earnings percentage of 0.25% for their 2021-22 cash balances.
- **Property Tax Growth:** At the time of publication of the Common Message, I had not received an official estimate for property tax growth assumptions from the County of Santa Cruz. As soon as that is available, we will provide an update to everyone.

The Santa Cruz County Office of Education continues to be a resource in assisting your district with California education funding. I encourage you to reach out to us if you have any questions or need help in this regard.

# The Common Message

**2020-21 Second Interim**



**BASC**  
Business and Administration  
Steering Committee

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# Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
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Schools for Sound Finance (SF2)
Small School Districts' Association
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## Second Interim Report Key Guidance

The January release of the Governor's 2021-22 state budget proposal provides funding for a cost-of-living adjustment (COLA) to address expenditure growth. It also addresses the immediate need to reopen schools safely. Components of the proposal include:

- Compounded Local Control Funding Formula COLA of 3.84% to be applied in 2021-22 (2.31% for 2020-21 and 1.5% for 2021-22)
- Statutory COLA of 1.5% (for select programs outside of LCFF)
- Partial paydown of cash deferrals
- Mitigating COVID-19 pandemic effects on students
- \$300 million in funding for Special Education Early Intervention Preschool Grant
- \$1.5 billion in Prop. 51 bond funds to support school construction projects
- \$2.3 billion one-time supplemental payment, outside of Prop 98, and the elimination of supplemental payments in subsequent years

The state budget proposal and federal relief from Washington, D.C. provide several one-time allocations in 2020-21 and 2021-22:

- \$2 billion in one-time Prop. 98 funds for in-person instruction beginning in February 2021
- \$4.6 billion in Prop. 98 funds for expanded learning time and academic intervention grants
- More Elementary and Secondary School Emergency Relief (ESSER) funds for in-person instruction to reopen schools
- \$330.7 million for Investing in Educators

Other proposals included in the Governor's 2021-22 State Budget release are funded from non-Prop. 98 funds and will affect students and their families. The best information available at this time regarding these programs will be provided later in this document.

## Significant Changes Since First Interim Reporting

The proposed State Budget affects the multiyear projection factors. Projected COLAs for 2021-22 and 2022-23 have increased to 3.84% and 2.98%, respectively. The cost to fund the Local Control Funding Formula (LCFF) COLA is \$2 billion.

Additionally, \$6.7 billion has been received in federal COVID-19 ESSER II funds to support the reopening of schools.

The Legislature has approved \$6.0 billion for allocation to schools to mitigate COVID-19's impact on students, while providing schools with guidance and resources to maximize safe in-person services to students. Use for the remaining \$700 million has yet to be proposed and approved by the Legislature.

# Reopening Framework and Consolidated Guidance

On January 7, the Governor released his proposal to provide \$2 billion in one-time Prop. 98 funds for in-person instruction grants. The grants would be available to all LEAs except for non-classroom based charter schools. This proposal requires action by the Legislature, so LEAs are advised to not include in-person instruction grant revenue in their budgets until guidance regarding the requirements and grant amounts for this program is certain. However, the budget proposal should be understood separately from recent health requirements.

- On January 14, 2021, the California Department of Public Health (“CDPH”) issued the [COVID-19 and Reopening In-Person Instruction Framework & Public Health Guidance for K-12 Schools in California, 2020-2021 School Year](#) (“Consolidated Guidance”). The Consolidated Guidance is intended to consolidate and update prior state public health guidance/orders related to schools and supersedes some prior guidance related to school and school-based programs. The Consolidated Guidance applies to all public, charter, and private schools in California.

## COVID-19 Safety Plan Posting Requirement

There is some confusion related to the governor’s funding proposal and the requirement in the current guidance for K-12 schools related to a February 1 deadline for posting of COVID-19 Safety Plans (CSPs). Given that the funding proposal is still under deliberation, LEAs are currently only required to meet the Feb. 1 deadline as referenced in the schools guidance, which is as follows:

- **For schools that are currently “open” as defined in the California Department of Public Health (CDPH) guidance:** Local educational agencies ONLY need to post their CSP by Feb. 1. They do not need to submit that plan to the local health department (LHD) or to the Safe Schools Team.
- **For schools that are not “open” as defined in CDPH guidance but are seeking to reopen elementary grades while in the Purple Tier and are under the 25/100,000 case rate:** Local educational agencies need to post their CSP and concurrently submit it to their LHD and Safe Schools for All Team for review.
- **For schools that are not “open” as defined in CDPH guidance and have no current plans to reopen elementary grades while in the Purple Tier:** Local educational agencies do not need to post the CSP at this time.

Approved K-6 grade applications are not permitted to resume in-person instruction until the adjusted CR has been less than 25 per 100,000 population per day for at least 5 consecutive days. Schools that have not already reopened may not apply to reopen grades 7-12 while in the purple tier, but must wait until the county is in the red tier.

## Additional Requirements for Data Reopening

Beginning February 1, 2021, every LEA shall notify CDPH, on the prescribed forms, of the following information on or before the second and fourth Monday of each month:

- Number of students enrolled by school site and school district
- For non-classroom based charter schools, total number of students enrolled and number of students attending each resource center
- Number of students participating in full-time in-person learning, by school site and school district
- Number of students participating in hybrid learning by school site and school district
- Number of students participating in distance learning by school site and school district
- Number of school employees who work onsite at a school by school site and school district
- Number of students being served in cohorts while the school is closed for in person instruction and the support and services they are receiving

Additional information on reopening of schools is found in Appendix B.

## **Expanded Learning Time and Academic Intervention Grants**

As proposed for 2020-21, eligible LEAs (school districts, county offices of education, and charter schools) would be apportioned approximately \$4.6 billion in one-time Prop. 98 funds in the following manner:

1. LEAs would receive \$1,000 per homeless pupil enrolled in 2020-21.
2. State special schools would receive \$725 for each unit of average daily attendance as of the 2020-21 first principal apportionment certification.
3. Remaining funds would be allocated to LEAs proportionally on the basis of their LCFF entitlement, determined as of the 2020-21 first principal apportionment certification.
4. Preliminary grant allocations would be available by March 2, 2021. Funds would be allocated to LEAs in equal portions in March 2021 and July 2021 and would be available for expenditure through June 30, 2022.

In all circumstances, LEAs receiving these funds must deliver services in accordance with applicable individualized education programs. Funds must be used for activities that support academic achievement by expanding instructional time and providing targeted academic interventions, with priority for low-income students, English language learners, youth in foster care, homeless youth, students with disabilities, and pupils identified for tiered reengagement strategies. Specifically, funds must be expended for any of the following purposes:

1. Extending instructional learning time beyond what is required, by increasing the number of instructional days or minutes during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.

2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to:
  - a. Tutoring or other one-on-one or small group instruction provided by certificated or classified staff.
  - b. Learning recovery programs and materials designed to accelerate pupil academic proficiency.
  - c. Educator training in accelerated learning strategies and effectively addressing learning gaps.
3. Integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, referrals for support for family or pupil needs, or programs to address pupil trauma and social-emotional learning.
4. Community learning hubs that provide students with access to technology, high-speed internet access, and other academic supports.
5. Supports for credit deficient pupils to complete graduation or grade promotion requirements.
6. Additional academic services for pupils, such as diagnostic assessments of pupil learning needs.
7. Training for school staff on strategies, including trauma informed practices, to engage students and families in addressing students' social emotional health and academic needs.

As a condition of receiving these funds, by June 1, 2021, the governing board or body of an LEA must adopt at a public meeting an addendum as a part of its 2021-22 LCAP, describing how the funds will be used in accordance with the statutory requirements.

By March 1, 2021, the superintendent, with the concurrence of the executive director of the SBE, must develop and post publicly on the department's website, a template for the addendum to the LCAP. The addendum template must include the following:

1. A short description of the LEA's plan for assessing the needs of all of its pupils for expanded learning time and academic intervention opportunities and informing the parents/guardians of all of its pupils requiring learning recovery supports of the availability of these opportunities.
2. The LEA's expenditure plan for funds received. This must include an indication of how much of the awarded funds each LEA will allocate and expend for each allowable purpose and will reflect both estimated and actual expenditures. Actual expenditures must be reported when they are available.

An LEA may receive or expend funds before the adoption of its 2021-22 LCAP addendum.

## Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 second interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA	2.31%	1.50%	2.98%
COLA Suspension	-2.31%	0.00%	0.00%
Funded LCFF COLA	0%	3.84%	2.98%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.00%
PERS Employer Rates (Approximate)	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.18	\$32.66	\$33.63
9-12 per ADA	\$61.94	\$62.87	\$64.74
Mandated Block Grant for Charters			
K-8 per ADA	\$16.86	\$17.11	\$17.62
9-12 per ADA	\$46.87	\$47.57	\$48.99
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$31.34	\$32.26
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$50.60	\$52.11
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$50.29	\$51.78
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

## Local Control Funding Formula

The majority of Prop. 98 for 2021-22 is proposed for LCFF, with total LCFF funding increasing to \$64.5 billion when adjusted for declining ADA and a compound COLA of 3.84%, derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.5% statutory COLA for 2021-22.

Under the Governor's budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Assuming traditional attendance accounting returns, LEAs will be able to take advantage of the prior year ADA guarantee in the case of declining enrollment. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition in 2022-23 of two years of ADA decline. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA again beginning in 2021-22.

Given the continued economic uncertainties associated with the pandemic, all LEAs are encouraged to continue to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best and worst case budgets are better able to weather economic uncertainty.

## Local Control Accountability Plan

The LCAP adoption cycle and related requirements are expected to return to a more normal cycle this spring. By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year. The template and expenditure tables can be found here: <https://www.cde.ca.gov/re/lc/>.

In addition LEAs must adopt a one-time transitional Annual Update using the [template posted January 25](#), which will require reporting on both the actual expenditures and outcomes related to the 2019-20 LCAP, and the implementation status and estimated actual expenditure for the 2020-21 Learning Continuity and Attendance Plans. LEAs will need to be thoughtful and clear about how they communicate about these matters to their stakeholders, as there may be a disconnect between planned expenditures and what actually happened due to pandemic disruptions.

The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents (still awaiting updated template)
- Annual Update with instructions
- LCAP Template (including)
  - Plan Summary
  - Stakeholder Engagement
  - Goals and Actions

- Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
- Expenditure Tables
- LCAP Instructions

Further changes to LCAP requirements may be forthcoming. The Governor’s expanded learning time and academic intervention grants proposal, if approved as presented, would require the adoption of an addendum as part of the 2021-22 LCAP describing how grant funds would be used.

In addition, the 2020-21 budget bill SB 98 requires changes to the LCAP template to be adopted by January 31, 2022 to require new elements for LEAs identified for differentiated assistance same pupil subgroup or subgroups for three or more consecutive years, and for LEAs with schools that persistently underperform relative to the state and other schools within the LEA (see E.C. 52064(e)).

Finally, the Governor has proposed additional changes “to address concerns that some [LEAs] allocate funds for increased and improved services and then leave them unspent, reallocating them for other purposes in future years.” The proposed trailer bill language would require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g. estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June of 2022.

## Early Care and Education (ECE)

The Governor’s proposed budget focuses on avoiding further loss in the child care system, due to COVID-19 pandemic disruption and builds on the recommendations made in the [Master Plan for Early Learning and Care](#). The Master Plan for Early Learning was released December 1, 2020 and recommends a multi-year plan for transforming the state’s child care and early education systems. The 2020 Budget Act shifted early learning, child care, and nutrition programs from the Department of Education to the Department of Social Services. This transition, which becomes effective July 1, 2021, will align all child care programs within a single department in state government. In addition, early learning and child care programs received a 1.5% COLA.

The budget proposals begin the implementation of the Master Plan under K-12 Education by providing:

### Transitional Kindergarten (TK)

- \$250 million one-time Prop 98 funds over multiple years, providing grants to LEAs that offer “early access to TK”, assisting in up-front costs to expand TK.



- \$50 million one-time Prop 98 funds to support professional development of TK teachers and supports for TK and K teachers in training, while providing instruction in inclusive classrooms, ELL, social-emotional learning, trauma-informed practices, restorative practice and mitigating implicit bias.
- \$200 million one-time General Fund dollars to support facility expansion for TK and full-day K programs.

### **Cradle to Career Data System**

- \$15 million General Fund, including \$3 million one-time, to establish an office within the Government Operations agency to provide support and resources for a comprehensive K-12 data system, which coordinates with CalPADS.
- \$3.8 million ongoing Prop 98 funds to support the California Career Guidance Initiative, which provides an “interface for student data between high schools, students and families that will be integrated into the Cradle to Career Data System.”

## **Special Education**

The Governor’s budget proposals for special education once again start by highlighting the significant shortfall in federal funding provided for special education services. The federal government funds only about 10% of special education costs in California, woefully short of the stated 40% goal, and only a small fraction of preschool special education costs. The 2021-22 budget proposals for special education build upon state (Prop. 98) funding augmentations implemented the past two years and include:

- The base special education funding formula to receive the estimated statutory COLA of 1.5%, bringing the new base funding rate to \$634.38/ADA.
- \$300 million ongoing for the Special Education Early Intervention Grant to supplement existing special education resources to increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. Restricted funds to be allocated to the LEA of residence based on the number of preschool children with exceptional needs.
- \$5 million one-time funding to establish professional learning networks for increasing LEA capacity to access federal Medi-Cal funds.
- \$250,000 for a lead county office of education to provide guidance for Medi-Cal billing within the statewide system of support.

Additionally, the Governor’s budget proposes to use \$500,000 one-time federal Individuals with Disabilities Education Act funds for a study to examine certification and oversight of nonpublic school special education placements.

# Federal Stimulus Funds

## Coronavirus Relief Funds

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), passed in December 2020, extended the federal deadline for obligating CARES Act Coronavirus Relief Funds from December 30, 2020 to December 31, 2021. However, current trailer bill language, if approved, will require LEAs to spend these funds in full compliance with federal law by May 31, 2021. By March 1, 2021, LEAs with unspent funds must complete a certification with respect to the May 31 deadline. Funds not expended by May 31, 2021, will be swept by the state.

## Elementary and Secondary School Emergency Relief (ESSER II) Fund

Under the CRRSA, California K-12 received \$6.7 billion of federal Elementary and Secondary School Emergency Relief (ESSER II) funds. Like the first round of ESSER, the state will be required to distribute 90% of the total allocation to LEAs (\$6.039 billion). The distribution will be based on the LEA's share of fiscal year 2020-21 Title I, Part A funds. A preliminary allocation schedule can be found at [CRSSA, ESSER II Preliminary Allocations](#). LEAs must obligate the funds by September 30, 2023. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred through September 30, 2023.

ESSER II under CRSSA specifically calls out the additional allowable uses listed below in law, but the U.S. Department of Education has noted that the "additional allowable" uses under ESSER II are also permitted under ESSER I authorized by the CARES Act. For additional information refer to the Fact Sheet available on the U.S. Department of Education's website at [https://oese.ed.gov/files/2021/01/Final\\_ESSERII\\_Factsheet\\_1.5.21.pdf](https://oese.ed.gov/files/2021/01/Final_ESSERII_Factsheet_1.5.21.pdf).

- Addressing learning loss for students by:
  - Administering and using high quality assessments to assess students' academic progress and assist educators in meeting students' academic needs (including differentiated instruction).
  - Implementing evidence-based activities to meet the needs of students.
  - Providing information and help to parents and families on how to support students during distance learning.
  - Tracking student attendance and improving student engagement during distance learning.
- School facility repairs/improvements that help reduce risk of virus transmission and exposure to other environmental health hazards.
- Inspection, testing, maintenance, repair, and replacement projects to improve the indoor air quality of school facilities.
- ESSER II funds must be tracked and reported separately from ESSER I funds

## **Governor’s Emergency Education Relief (GEER II) Fund**

Allocated \$4 billion to the GEER fund nationwide. For additional information refer to the Fact Sheet available on the U.S. Department of Education’s website

[https://oese.ed.gov/files/2021/01/FINAL\\_GEERII\\_EANS-Methodology\\_Table\\_1.8.21.pdf](https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf).

- California expects to receive \$341.4 million of these funds.
- A total of \$154 million to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief.
- The remaining \$187.4 is to provide assistance to nonprofit nonpublic schools, and is known as Emergency Assistance for Non-Public Schools (EANS). The Governor applies for these funds separately from the rest of GEER II.
  - EANS replaces the equitable services requirement found in ESSER I and GEER I, and as such there is no equitable services requirement for ESSER II or GEER II.

Additional information on federal stimulus dollars is found in Appendix C.

## **Cash Flow / Deferrals**

The cash deferrals for fiscal year 2020-21 remain as approved in the 2020-21 budget. \$11 billion of principal apportionment cash deferrals continue as scheduled for fiscal year 2020-21 to fiscal year 2021-22:

- |                                       |                |
|---------------------------------------|----------------|
| • From February 2021 to November 2021 | \$1.54 billion |
| • From March 2021 to October 2021     | \$2.38 billion |
| • From April 2021 to September 2021   | \$2.38 billion |
| • From May 2021 to August 2021        | \$2.38 billion |
| • From June 2021 to July 2021         | \$2.38 billion |

It is important for districts to continue to prepare second interim cash flow projections and to meet all cash obligations timely.

The planned partial principal apportionments to be received in February through May 2021 are also still projected. The estimated percentages by month to be received are:

- |                                       |     |
|---------------------------------------|-----|
| • From February 2021 to November 2021 | 47% |
| • From March 2021 to October 2021     | 18% |
| • From April 2021 to September 2021   | 18% |
| • From May 2021 to August 2021        | 18% |
| • From June 2021 to July 2021         | 0%  |

The June principal apportionment will be 100% deferred to July 2021.

The Governor's January budget proposal includes details to lessen the total cash deferrals in fiscal year 2021-22 and is proposed to defer only the June 2022 to July 2022 apportionment. It is important that every LEA continues to scrutinize every cash outflow and inflow for accurate cash flow projections leading into fiscal year 2021-22.

## **Reserves / Reserve Cap**

County offices of education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of cash balance, they are not the same as cash – cash is but a portion of reserves. Districts' attention should be on maximizing the use of the one-time federal CARES Act funds due to the restrictive nature of those funds for the 2020-21 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deteriorating revenues in 2021-22 and 2022-23. This deterioration could come from economic impacts as well as the anticipated ADA cliff when the protections of the hold harmless provisions end.

The Governor's January budget proposal projects that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves would be triggered. The projected PSSSA balance of \$3 billion in 2021-22 triggers school district reserve caps beginning in 2022-23.

SB 751 provided additional provisions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that is in excess of the cap limits.

As a reminder, in the event that the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts

## Negotiations

An average of 85% of districts' ongoing costs are related to personnel. Therefore, decisions related to compensation have the biggest impact on district stability. In the continually evolving response to COVID-19 and the economic uncertainty surrounding mitigation of the virus, maintaining flexibility in labor agreements is crucial. It is prudent to weigh the needs of today against the risk of future fiscal unknowns.

Flexibility in agreements can be accomplished through several forms of negotiations, such as reopeners, single year contracts or use of contingency language.

Flexible collective bargaining agreements and a carefully crafted strategic plan with contingency language that allows for quick redirection will help provide district stability.

Risks can be diminished when LEAs follow fundamental best practices including a structurally balanced budget, sufficient reserves, and fund balance (cash on hand).

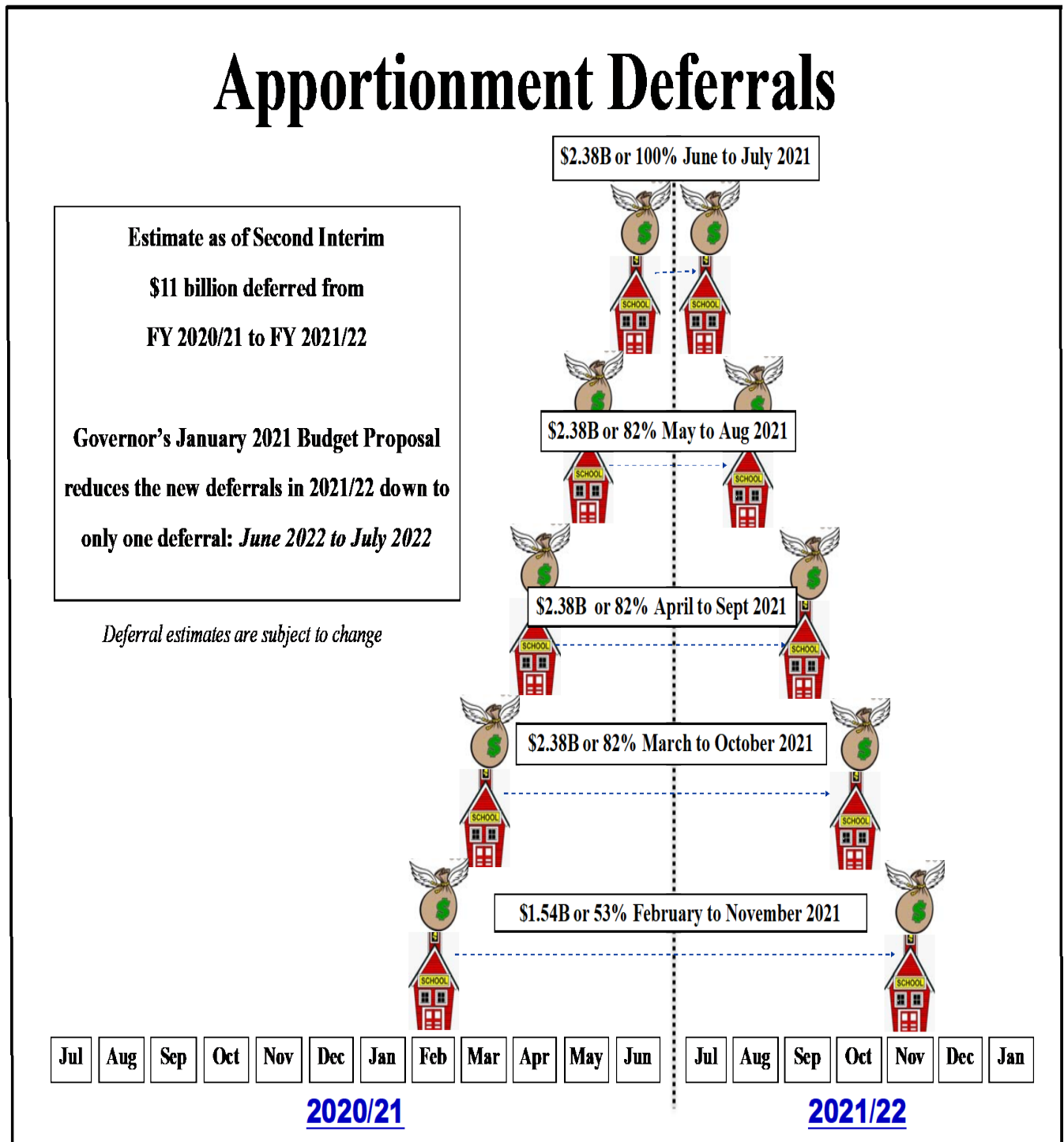
Risk factors include:

- Declining enrollment
- Loss of pandemic related ADA hold harmless protection
- Costs related to changing criteria for in-person instruction
- Staff shortages
- Increased PERS and STRS rates
- Reliance on one time funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

## Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and the effects on the 2022-23 fiscal year.

## Appendix A - Apportionment Deferrals



# **Appendix B – Additional Information for Reopening of Schools**

## **IN-PERSON INSTRUCTION GRANTS**

**In-Person Instruction Grant requirements for eligible LEAs are reported below as described in the administration’s proposal. This information is expected to change and we expect early action funding available in the near future.**

By February 1, 2021:

- Submit COVID-19 School Safety Plan (CSP) to local health jurisdiction, State Safe Schools for All Hub (e-mail: [k12csp@cdph.ca.gov](mailto:k12csp@cdph.ca.gov)) and the county office of education (or to CDE for single district counties)
  - Must provide for in-person instruction as required by the dates specified below
  - Must describe how the LEA will conduct ongoing asymptomatic testing of staff and pupils consistent with the cadences set forth by the California Department of Public Health (CDPH)
  - Must include the written COVID-19 prevention program required by the COVID-19 Emergency Standards adopted by the California Occupational Safety and Health Standards Board (Cal-OSHA)
  - Must include the supplemental COVID-19 School Guidance Checklist approved by CDPH
  - Must post the CSP on website homepage
- Submit ratified collective bargaining agreements or memoranda of understanding that support implementation of the CSP to county office of education (or to CDE for single district counties)
  - Applies to all LEAs whose employees collectively bargain
- LEA must certify to county office of education (or to CDE for single district counties) it has verified that each of its pupils participating in distance learning has access to a computing device, software, and high-speed internet necessary to participate in online instruction
- COEs shall submit all information received from LEAs to CDE by February 5, 2021
- CDE shall notify each LEA applicant of its grant amount within 15 business days after submission deadlines

By February 16, 2021:

- Provide optional in-person instruction consistent with the CSP to at least all pupils in the following groups:



- Students with disabilities
- Foster youth
- Homeless youth
- Students without access to a device, software, or high-speed internet
- All students in grades TK-2

By March 15, 2021:

- In addition to the student groups listed above, provide optional in-person instruction consistent with the CSP to all pupils enrolled in elementary schools, up to grade 6
- Continue providing continuous in-person instruction through the end of the scheduled 2020-21 school year (adopted school calendar in effect on February 16, 2021), unless otherwise ordered by a state or local health official

### **LEAs in the Purple Tier**

Must meet the requirements as defined above by either the February 1 deadline for full apportionment eligibility, or by March 1 for reduced apportionment eligibility, and the following shall apply:

- Local health jurisdictions shall notify the LEA and their COE within seven business days of submittal if the LEA's CSP is not approved. COEs must then notify CDE within five business days that the LEA is no longer eligible to receive the grant funding
  - LEAs may reapply by March 1 to be eligible for reduced apportionment by revising the CSP to satisfy the requirements of the local health jurisdiction
- In-person instruction may commence on the sixth business day after the CSP is submitted to the local health jurisdiction unless the CSP is found to be unsafe by the state or local health officer before the end of the fifth business day after submission
- These requirements do not apply to schools already open for in-person instruction by February 1, 2021, if their reopening was permitted by public health directives in effect at the time of reopening
  - LEAs already open for in-person instruction must submit the CSP by February 1, 2021 and post it on their website homepage
- LEAs are not required to offer in-person instruction if the seven-day adjusted average case rate in their local health jurisdiction or county is above 28 cases per 100,000 people per day or subsequently rises above this threshold
- LEAs must meet in-person instruction requirements for the pupil groups identified above when case rates fall below 28 per 100,000 for seven consecutive days

## **Grant Amounts**

- Base grant per ADA, as certified in the 2020-21 first principal apportionment, excluding ADA generated by students in full time or course based independent study reported in 2019-20 P-2:
  - \$450.00, if open by February 16
  - \$337.50, if open by March 15
- Plus grade span adjustment
- Plus 2020-21 LCFF supplemental and concentration grant percentages
- Alternate amounts for necessary small schools, if open by February 16:
  - \$26,462.50 for  $0 < 25$  ADA
  - \$52,925.00 for  $25 < 49$  ADA
  - \$79,387.50 for  $49 < 73$  ADA
  - \$105,850.00 for  $73 < 97$  ADA
- Alternate amounts for necessary small schools, if open by March 15:
  - \$19,846.88 for  $0 < 25$  ADA
  - \$39,693.75 for  $25 < 49$  ADA
  - \$59,540.63 for  $49 < 73$  ADA
  - \$79,387.50 for  $73 < 97$  ADA

## **Allowable Uses of Funds**

Funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including:

- COVID-19 testing
- Personal protective equipment
- Ventilation and other site upgrades necessary for health and safety
- Salaries for certificated or classified employees providing in-person instruction or services
- Social and mental health support services provided in conjunction with in-person instruction

Funds are available for use until December 31, 2021, and final expenditure reports will be due by January 31, 2022. CDE will collect any unexpended funds.

# Appendix C – Additional Information for Federal Stimulus Funds

## Federal Funds not Part of Second Interim Budget Planning

The following federal funds are now available that may be beneficial to individual LEAs. These funds are not part of the Second Interim budget planning, but LEAs should know of the availability of the federal funds if they could address an LEAs unique needs.

### Broadband Funding

- \$3.2 billion to provide \$50 per month broadband subsidies for low-income households as part of a new FCC Emergency Broadband Benefit program. At least one individual in a household must meet these qualifications:
  - Qualified to participate in the federal Lifeline program.
  - Qualified to participate in the free and reduced-price lunch program (school verification required).
  - Has experienced a substantial loss of income since February 29, 2020 that is documented by layoff or furlough notice, application for unemployment insurance benefits, or similar document.
  - Has received a federal Pell Grant in the current award year.
  - Meets the eligibility criteria for a participating provider's existing low-income or COVID-19 program.
- \$2 billion to telecommunication providers to replace China's Huawei/TZE equipment deemed a security risk by the FCC.
- \$1 billion for a dedicated tribal broadband connectivity grant program.
- \$300 million to fund a rural broadband grant program to facilitate broadband deployment in unserved areas.
- \$285 million to support broadband pilot program for communities at historically black colleges and universities, tribal colleges and universities and minority-serving education institutions.
- \$65 million to fund the FCC's development of more accurate broadband availability maps.

### Childcare and Head Start

- Allocated \$10 billion nationwide for Childcare and Development Block Grants to provide immediate assistance to childcare providers and families to support the stability of the childcare sector.
- Allocated \$250 million nationwide for Head Start providers to prevent, prepare for, or respond to coronavirus so families can be safely served.

## SSC School District and Charter School Financial Projection Dartboard 2021–22 Governor’s Budget

This version of School Services of California Inc.’s (SSC) Financial Projection Dartboard is based on the 2021–22 Governor’s Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA	2.31%	1.50% <sup>1</sup>	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% <sup>2</sup>	2.98%	3.05%	N/A
SSC Estimated Statutory COLA <sup>3</sup>	0.00%	3.84%	1.28%	1.61%	1.90%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,830	\$8,118	\$8,359	\$9,939

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		1.44%	1.57%	1.82%	2.12%	2.40%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.66	\$33.08	\$33.61	\$34.25
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70	\$65.93
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61	\$17.94
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96	\$49.89
Interest Rate for Ten-Year Treasuries		0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate <sup>5</sup>		16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate <sup>5</sup>		20.70%	23.00%	26.30%	27.30%	27.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

<sup>3</sup>Estimated Statutory COLAs in 2022-23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.



# Santa Cruz County Office of Education

## MULTI-YEAR ASSUMPTIONS

### 2020-21 Second Interim

LCFF Planning Factors	2019-20	2020-21	2021-22	2022-23
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	3.26%	2.31%	1.50%	3.26%
Department of Finance Estimated Funded COLA	3.26%	0.00%	3.84%	2.98%
SSC Estimated Statutory COLA	3.26%	0.00%	3.84%	2.98%
SSC/BASC Recommended Planning COLA	3.26%	0.00%	3.84%	1.28%

Other Planning Factors	2019-20	2020-21	2021-22	2022-23
California Consumer Price Index (CPI)	2.34%	1.44%	1.57%	1.82%
California Lottery - Unrestricted per ADA	\$149	\$150	\$150	\$150
California Lottery - Restricted per ADA	\$48	\$49	\$49	\$49
Mandate Block Grant District Grades k-8 per ADA	\$32.18	\$32.18	\$32.66	\$33.08
Mandate Block Grant District Grades 9-12 per ADA	\$61.94	\$61.94	\$62.87	\$63.67
Mandate Block Grant Charter Grades k-8 per ADA	\$16.86	\$16.86	\$17.11	\$17.33
Mandate Block Grant Charter Grades 9-12 per ADA	\$46.87	\$46.87	\$47.57	\$48.18
Interest Rate for Ten-Year Treasuries	1.25%	0.98%	1.48%	1.65%
CalSTRS Employer Contribution Rate	17.10%	16.15%	15.92%	18.00%
CalPERS Employer Contribution Rate	19.721%	20.70%	23.00%	26.30%

Average Daily Attendance (ADA)	2019-20	2020-21	2021-22	2022-23
Alternative Education	865.38	1,005.29	965.00	965.00
District Funded Special Education	88.90	88.90	88.90	88.90
Countywide ADA	37,306.28	37,821.59	37,821.59	37,821.59
Career Advancement Charter	115.43	115.43	115.43	115.43
Cypress Charter High School	93.30	-	-	-

Salary and Benefits	2019-20	2020-21	2021-22	2022-23
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	5%	5%	5%

Employer Rates on Payroll (Other than H&W)	2019-20	2020-21	2021-22	2022-23
CalSTRS	17.10%	16.15%	15.92%	18.00%
CalPERS	19.721%	20.70%	23.00%	26.30%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.9589%	1.9589%	1.9589%	1.9589%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dartboard, BASC Common Message  
*\*2020-21 ADA of 1,005.29 based on CDE approved SB820 Growth Funding Application*



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** John Armstrong, Director Alternative Programs

**SUBJECT:** Certified Employee Unit Agreement

---

#### **BACKGROUND**

The Santa Cruz County Office of Education will sunshine the 2021-2024 Agreement to the Santa Cruz County Education Association.

#### **SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve Agreement.

#### **FISCAL IMPLICATIONS:**



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

**BOARD OF EDUCATION**

Mr. Ed Acosta  
Ms. Rose Filicetti  
Ms. Sandra Nichols  
Ms. Sue Roth  
Mr. Abel Sanchez  
Mr. Bruce Van Allen  
Ms. Alyssa Wall

Dr. Faris Sabbabh, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • [www.santacruzcoe.org](http://www.santacruzcoe.org)

March 11, 2021

To: Santa Cruz County Office of Education Board of Trustees

From: John Armstrong, Director

Re: Negotiations Sunshine with SCCEA

Dear Trustees of the Santa Cruz County Board of Education,

This is to inform the Board of Education that the Santa Cruz County Office of Education (SCCOE) intends to open negotiations with the Santa Cruz County Education Association (SCCEA/CTA/NEA) regarding the collective bargaining agreement for fiscal years 2021-2024.

The Rodda Act requires parties negotiating a collective bargaining agreement to give public notice of their proposals at a public meeting. By “sunshining” proposals in this fashion, the SCCOE is announcing their intent to negotiate.

The SCCOE Proposal is attached.

The public is invited to comment on the SCCOE proposals at this public hearing.

INITIAL PROPOSAL FROM  
SANTA CRUZ COUNTY OFFICE OF EDUCATION  
TO  
CSEA Chapter 484

ARTICLE 2 - Term

The Santa Cruz County Office of Education proposes making changes to the language related to Term in order to ensure effective and efficient negotiations.

ARTICLE 6 - Compensation

The Santa Cruz County Office of Education proposes making changes to the language related to Compensation in order to promote competitive salaries and benefits, and to balance this effort with maintaining fiscal solvency.





**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAAH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** John Armstrong, Director Alternative Programs

**SUBJECT:** Classified Employee Unit Agreement

---

#### **BACKGROUND**

The Santa Cruz County Office of Education will sunshine the 2021-24 Agreement to the California School Education Association.

#### **SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve Agreement.

#### **FISCAL IMPLICATIONS:**



March 11, 2021

To: Santa Cruz County Office of Education Board of Trustees

From: John Armstrong, Director

Re: Negotiations Sunshine with CSEA

Dear Trustees of the Santa Cruz County Board of Education,

This is to inform the Board of Education that the Santa Cruz County Office of Education (SCCOE) intends to open negotiations with the California School Employees Association, Chapter #484 (CSEA) regarding the collective bargaining agreement for fiscal year 2021-2024.

The Rodda Act requires parties negotiating a collective bargaining agreement to give public notice of their proposals at a public meeting. By “sunshining” proposals in this fashion, the SCCOE is announcing their intent to negotiate.

The SCCOE Proposal is attached.

The public is invited to comment on the SCCOE proposals at this public hearing.

INITIAL PROPOSAL FROM  
SANTA CRUZ COUNTY OFFICE OF EDUCATION  
TO  
CSEA Chapter 484

ARTICLE 2 - Term

The Santa Cruz County Office of Education proposes making changes to the language related to Term in order to ensure effective and efficient negotiations.

ARTICLE 9 - Hours and Overtime

The Santa Cruz County Office of Education proposes making changes to the language related to Hours and Overtime in order to promote efficient practices and ensure equity in the workplace.

ARTICLE 11 - Pay and Allowance

The Santa Cruz County Office of Education proposes making changes to the language related to Compensation in order to promote a competitive salary, and to balance this effort with maintaining fiscal solvency.

ARTICLE 12 - Health and Welfare

The Santa Cruz County Office of Education proposes making changes to the language related to Health and Welfare in order to ensure the provision of sufficient health and welfare benefits to SCCOE Employees.

## ARTICLE 13 - Vacation

The Santa Cruz County Office of Education proposes making changes to the language related to Vacation in order to ensure efficient operations and equitable practices.

## Appendix C - Health and Welfare Benefits

The Santa Cruz County Office of Education proposes making changes to the appendix in order to ensure it conforms with the contract.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Board Policy Committee

**SUBJECT:** First Reading: Board Policy

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### BACKGROUND

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP1312.4	Williams Uniform Complaint Procedures
BP6020	COE LEA Parent Engagement Policy
BP6020.1	COE School Parent Engagement Policy

California Department of Education

## Williams Complaint Policies and Procedures

May 2020

Santa Cruz County Office of Education

400 Encinal St

Santa Cruz, CA 95060

(831) 466-5600

Adopted by our Governing Board on [*Enter Month day, year*]

### Williams Complaint Policies and Procedures

This document contains rules and instructions about the filing, investigation and resolution of a Williams complaint regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

The Santa Cruz County Office of Education adopted the Uniform Complaint Procedures (UCP) process in accordance with Chapter 5.1 (commencing with Section 4680) of the *California Code of Regulations*, Title 5, to resolve Williams complaints. This document presents information about how we process complaints concerning Williams Settlement issues. A UCP complaint is a written and signed statement by a complainant alleging a violation of state laws or regulations. A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of state laws or regulations, regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. If a complainant is unable to put the complaint in writing, due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

### The Responsibility of the Santa Cruz County Office of Education

The Santa Cruz County Office of Education is required to have local policies and procedures that enable Williams Complaints to be handled through our UCP process, to post a classroom notice informing parents, guardians, pupils, and teachers of their rights to file a Williams complaint in each classroom in each school, and to provide a complaint form for Williams complaints regarding alleged deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

If a response is requested by the complainant, the response will go to the mailing address of the complainant indicated on the complaint.

If *Education Code* Section 48985 is applicable and 15 percent or more of the pupils in grades K – 12 enrolled in our district speak a language other than English, the Williams

Complaint Classroom Notice and the Williams Complaint Form shall be written in English and in the primary language of the complainant. The complaint response, if requested, and final report shall be written in English and the primary language in which the complaint was filed.

A Williams Complaint about problems beyond the authority of the school principal shall be forwarded in a timely manner, but will not exceed 10 working days, to the appropriate school district official for resolution.

The principal or the designee of the district superintendent, the Director of Human Resources, as applicable, shall make all reasonable efforts to investigate any problem within his or her authority.

The principal, or, where applicable, district superintendent or their designee shall remedy a valid complaint within a reasonable time period but not to exceed 30 working days from the date the complaint was received.

The principal, or where applicable, district superintendent or their designee, shall report to the complainant the resolution of the complaint within 45 working days of the initial filing, if complainant identifies themselves and requested a response.

The principal makes this report; the principal shall also report the same information in the same timeframe to the district superintendent or their designee.

The school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.

The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district.

The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints.

The complaints and responses shall be available as public records.

## **The Williams Complaint Classroom Notice**

We make sure that the Williams Complaint Classroom Notice is posted in each classroom in each school in the district and includes:

- The parents, guardians, pupils, and teachers,
- a statement proclaiming sufficient textbooks and instructional materials,
- (For there to be sufficient textbooks and instructional materials each pupil, including English Learners, must have a textbook or instructional materials, or both, to use in class and to take home)
- a statement that school facilities must be clean, safe, and maintained in good repair,
- a statement that there should be no teacher vacancies or misassignments, and

the location at which to obtain a form to file a complaint in case of a shortage.

(Posting a notice downloadable from the Web site of the CDE shall satisfy this requirement.)

## **The Williams Complaint Form**

We make sure that the Williams Complaint form is available for parents, guardians, pupils, and teachers to use.

Every school in our district shall have a complaint form available for such Williams complaints.

The Williams Complaint form shall include:

- A section to indicate if a response is requested,
- a section for contact information including mailing address if a response be requested.
- a statement that a pupil, including an English Learner, does not have standards - aligned textbooks or instructional materials or state adopted or district adopted textbooks or other required instructional materials to use in class.
- a statement that a pupil does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each pupil.
- a statement that textbooks or instructional materials are in poor or unusable condition, having missing pages, or are unreadable due to damage.
- a statement that a pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
- a statement that a condition poses an urgent or emergency threat to the health or safety of pupils or staff, including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers or air - conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.
- a statement that a school restroom has not been maintained or cleaned regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and towels or functional hand dryers.
- a statement that the school has not kept all restrooms open during school hours when pupils are not in classes, and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary for pupil safety or to make repairs.
- a statement that a semester begins and a teacher vacancy exists. (A position to which a single designated certificate employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one - semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester).
- a statement that a teacher who lacks credentials or training to teach English Learners is assigned to teach a class with more than 20 percent English Learners pupils in the class.
- a statement that a teacher is assigned to teach a class for which the teacher lacks subject matter competency.
- a section to identify the location of the school in which the alleged violation took place,
- a section to identify the course or grade level, if applicable,
- a section where the complainant describes the specific nature of the complaint in detail,
- a statement that the complainant may include as much text as the complainant feels is necessary, and
- a statement identifying the place to file the complaint that includes the office and address of the principal or his/her designee of the school in which the alleged violation took place.



## **Filing a Williams Complaint with the Santa Cruz County Office of Education**

A Williams complaint shall be filed with the principal of the school or their designee, in which the complaint arises.

A Williams complaint may be filed anonymously.

The complainant need not use the Williams Complaint form to file a complaint.

## **How to Appeal a Williams Complaint**

A complainant who is not satisfied with the resolution of the principal or the district superintendent or their designee, involving deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment, has the right to describe the complaint to the governing board of the school district at a regularly scheduled meeting of the governing board.

A complainant who is then not satisfied with the resolution proffered by the principal, or the district superintendent or their designee, involving a condition of a facility that poses an emergency or urgent threat, as defined in paragraph (1) of subdivision (c) of *EC* Section 17592.72, has the right to file an appeal to the State Superintendent of Public Instruction at the California Department of Education (CDE) within 15 days of receiving the report.

Conditions that pose an emergency or urgent threat (not cosmetic or nonessential) to the health and safety of pupils or staff while at school include the following:

- Gas leaks.
- Nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems.
- Electrical power failure.
- Major sewer line stoppage.
- Major pest or vermin infestation.
- Broken windows or exterior doors or gates that will not lock and that pose a security risk.
- Abatement of hazardous materials previously undiscovered that pose an immediate threat to pupil or staff.
- Structural damage creating a hazardous or uninhabitable condition.

In regards to the resolution proffered by the principal, or the district superintendent or their designee, involving a condition of a facility that poses an emergency or urgent threat, the complainant shall comply with the appeal requirements of 5 *CCR* Section 4632.

A complainant may appeal the Decision of an emergency or urgent threat to the CDE by filing a written appeal within 15 days of receiving the Decision.

The complainant shall specify the basis for the appeal of the Decision and whether the facts are incorrect and/or the law is misapplied.

The appeal shall be accompanied by:

1. A copy of the original locally filed complaint; and
2. A copy of our Decision of this original locally filed complaint.

**State Laws Cited:**

California *Education Code* Sections 1240, 17592.72, 35186, 35292.5, 48985.

California *Code of Regulations*, Title 5 [5 CCR] Sections 4600–4687

# Title I LEA-Level Parent and Family Engagement Policy

## Santa Cruz COE

March, 2021

- 1.0 The local governing board of each local educational agency (LEA), or agency, receiving Title I, Part A funding shall establish and implement a written parent and family engagement policy and program. (California *Education Code* [EC] sections [§§] 11500-11504, 51101[b]; 20 United States Code [U.S.C.] § 6318[a][1], 6318[a][2])
- 1.1 The Santa Cruz County Office of Education has developed jointly with, agreed on with, and distributed to, parents and family members of participating children, an LEA-level written parent and family engagement policy. The Santa Cruz County Office of Education will consult with parents/guardians and family members in the development of meaningful opportunities for them to be involved in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home.

The LEA incorporates the parent and family engagement policy into the LEA level plan. (20 U.S.C. § 6312, 6318[a][2]). The district's local control and accountability plan shall include goals and strategies for parent/guardian involvement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities.

To involve parents and family members in the Title I program at The Santa Cruz County Office of Education, the following practices have been established:

- a) The LEA involves parents and family members in the joint development of the agency's plan, and in the development of support and improvement plans. The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)
- b) The LEA provides coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance. The LEA coordinates professional learning and support to discuss and implement best practices for parent engagement. (20 U.S.C. § 6318[a][2][B])

- c) The LEA coordinates and integrates Title I, Part A parent and family engagement strategies with parent and family engagement strategies, to the extent feasible and appropriate, with other relevant Federal, State, and local laws and programs. The LEA stays current on Title I, Part A parent and family engagement strategies and revises and updates regularly. (20 U.S.C. § 6318[a][2][C])
- d) The LEA conducts, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of the schools served under Title I, Part A . The LEA conducts annual evaluation through meaningful engagement with different family and student groups. (20 U.S.C. § 6318[a][2][D])

The LEA identifies the following:

- 1. Barriers to greater participation by parents in activities authorized by this section (with particular attention to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background). The LEA utilizes staff members such as Community Organizers to help with outreach and support of families who may have barriers. (20 U.S.C. § 6318[a][2][D][i])
  - 2. The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers. The LEA supports parent engagement and family learning activities. (20 U.S.C. § 6318[a][2][D][ii])
  - 3. Strategies to support successful school and family interactions. The LEA supports positive school interactions through the promotion of effective family communication and regular family, school, and student meetings. (20 U.S.C. § 6318[a][2][D][iii])
- e) The LEA uses the findings of such evaluation in section 1.1(d) of the CE program instrument to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policy. The parent and family engagement policy is reviewed and updated with the input from our families. (20 U.S.C. § 6318[a][2][E])
  - f) The LEA involves parents in activities of schools served under Title I, Part A to adequately represent the needs of the population served by such agency for the purposes of developing, revising, and reviewing the parent and family engagement policy. Our families who provide input and revise the parent and family engagement policy represent the needs of the population served. (20 U.S.C. § 6318[a][2][F])

1.2 The LEA policy on parent and family engagement for all schools (including Title I and non-Title I) in the LEA shall be consistent with the goals and purposes listed below. The LEA regularly reviews and improves processes for parent and family engagement to be aligned with each goal listed below. (EC §§ 11502, 11504, 11506)

- a) Engage parents and family members positively in their children's education by providing assistance and training on topics such as state academic standards and assessments to develop knowledge and skills to use at home to support their children's academic efforts at school and their children's development as responsible future members of our society. Academic standards and assessments as well as ways to support students are discussed with parents. (EC § 11502[a])
- b) Inform parents that they can directly affect the success of their children's learning, by providing parents with techniques and strategies that they may utilize to improve their children's academic success and to assist their children in learning at home. These strategies are discussed in individual meetings as well as group meetings with parents and families. (EC § 11502[b])
- c) Build consistent and effective two-way communication between family members and the school so that parents and family members may know when and how to assist their children in support of classroom learning activities. The LEA supports schools with setting up and sustaining effective systems of communications with parents and families. (EC § 11502[c])
- d) Train teachers, school administrators, specialized instructional support personnel, and other staff to communicate effectively with parents as equal partners. The LEA supports the continued learning of staff regarding asset-based partnership between schools and families. (EC § 11502[d])
- e) Integrate and coordinate parent and family engagement activities with the local control and accountability plan (LCAP), as applicable, with other programs. The LCAP process is interconnected with our families engagement activities to best gain needed feedback and support with development and implementation of goals. (EC § 11502[e])

1.3 Parents and family members of children receiving Title I, Part A services shall be involved in the decisions regarding how funds reserved are allotted for parental involvement activities. The LEA supports parent and family member involvement in the development and planning of school plans for Title I, Part A funds. (20 U.S.C. Section 6318[a][3][B])

1.4 Funds reserved by an LEA shall be used to carry out activities and strategies consistent with the LEA's parent and family engagement policy, including not less than one of the following: (20 U.S.C. § 6318[a][3][D])

- a) Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies. The LEA works closely with nonprofit organizations to support parent and family engagement professional development. (20 U.S.C. § 6318[a][3][D][i])
- b) Supporting programs that reach parents and family members at home, in the community, and at school. (20 U.S.C. § 6318[a][3][D][ii])
- c) Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members. Staff members who support the outreach and best practices of parent and family engagement are connected to the school, parents and families, and local communities. (20 U.S.C. § 6318[a][3][D][iii])
- d) Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement. The LEA supports schools to collaborate with various community organizations. (20 U.S.C. § 6318[a][3][D][iv])
- e) Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with such agency's parent and family engagement policy. (20 U.S.C. § 6318[a][3][D][v])

The LEA works closely with nonprofit organizations to support parent and family engagement professional development. Staff members who support the outreach and best practices of parent and family engagement are connected to the school, parents and families, and local communities. The LEA supports schools to collaborate with various community organizations.

# Title I School-Level Parent and Family Engagement Policy

## Title 1 Funded Schools

2.0 With approval from the local governing board, Santa Cruz County Title 1 funded school has jointly developed with, and distributed to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents, and updated periodically to meet the changing needs of parents and the school. The parent and family engagement policy is regularly evaluated and updated with parent groups and available to parents upon registration and available from the school. (*EC* Section 11503; 20 United States Code [U.S.C.] Section [§] 6318[b][1-4])

### 2.1 Involvement of Parents in the Title I Program

The policy describes the means for carrying out Title I parent and family engagement requirements. (20 U.S.C. § 6318[b][1])

To involve parents and family members in the Title I school program at Santa Cruz County Office of Education, the following practices have been established:

- a) The school convenes an annual meeting, at a convenient time, to which all parents of participating children shall be invited to attend and encouraged to attend, to inform parents and family members of their school's participation in the Title I program and to explain the requirements, and the right of the parents to be involved. Outreach to families is conducted and translation services are available. (20 U.S.C. § 6318[c][1])
- b) The school offers a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement. The school asks the parents for the best meeting times and offers a variety of meeting times throughout the year. (20 U.S.C. § 6318[c][2])
- c) The school involves parents in an organized, ongoing, and timely way, in the planning, review, and improvement of the school's Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan. The parents are encouraged to attend, participate, and review all schoolwide program plans. (20 U.S.C. § 6318[c][3])
- d) The school provides parents of participating children with the following:
  1. Timely information about the Title I program. (20 U.S.C. § 6318[c][4][A])

2. A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards. Curriculum discussions happen at parent meetings as well as at parent conferences. (20 U.S.C. § 6318[c][4][B])
  3. If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible. The school offers regular parent, student, and teacher meetings and responds as soon as possible to any parent suggestions. (20 U.S.C. § 6318[c][4][C])
- e) If the schoolwide program plan is not satisfactory to the parents of participating children, the school submits any parent comments on the plan when the school makes the plan available to the local educational agency. (20 U.S.C. § 6318[c][5])

## 2.2 Building Capacity for Involvement

To ensure effective involvement of parents and to support a partnership among the school involved, parents, and the community to improve student academic achievement, each school and local educational agency assisted with Title I, Part A funds establishes the practices listed below. (20 U.S.C. § 6318[e])

- a) The school provides parents with assistance in understanding such topics as the challenging state academic standards, state and local academic assessments, the requirements of Title I, Part A, and how to monitor a child's progress and work with educators to improve the achievement of their children. Parents are regularly updated on academic standards as well as local and state assessment changes and implementation. (20 U.S.C. § 6318[e][1])
- b) The school provides parents with materials and training to help parents work with their children to improve their children's achievement. (20 U.S.C. § 6318[e][2])
- c) The school educates teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school. (20 U.S.C. § 6318[e][3])
- d) The school, to the extent feasible and appropriate, coordinates and integrates parent involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conducts other activities, such as parent resource centers, to encourage and support parents in more fully



participating in the education of their children. (20 U.S.C. § 6318[e][4])

- e) The school ensures that information related to school and parent programs, meetings, and other activities is sent to parents of participating children in a format and, to the extent practicable, in a language the parents can understand. (20 U.S.C. § 6318[e][5])
- f) The school provides such other reasonable support for parental involvement activities under this section as parents may request. (20 U.S.C. § 6318[e][14])

## 2.3 Accessibility

Santa Cruz County COE Title 1 funded school, to the extent practicable, provides opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children) including providing information and school reports required under section 1111 of the ESEA (20 U.S.C. § 6311), as amended by ESSA, in a format and, to the extent practicable, in a language such parents understand. Translation services for presentations, meetings, and school plans are available to parents. (20 U.S.C. § 6318[f])

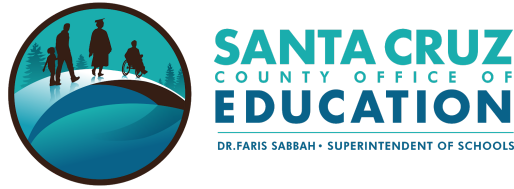
## 2.4 School-Parent Compact

As a component of the school-level parent and family engagement policy, each school served under this part shall jointly develop with parents for all children served under this part a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The school-parent compact shall carry out the requirements listed below. (20 U.S.C. § 6318[d])

- a) The school is responsible to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children served under Title I, Part A to meet the challenging state academic standards, and the ways in which each parent will be responsible for supporting their children's learning; volunteering in their child's classroom; and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time. (20 U.S.C. § 6318[d][1])
- b) Address the importance of communication between teachers and parents on an ongoing basis through, at a minimum, the requirements listed below. (20 U.S.C. § 6318[d][2])

1. Parent-teacher conferences at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievement. (20 U.S.C. § 6318[d][2][A])
2. Frequent reports to parents on their children's progress. This is done through report cards, parent-teacher conferences, and regular communication with teacher. (20 U.S.C. § 6318[d][2][B])
3. Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities. (20 U.S.C. § 6318[d][2][C])
4. Ensuring regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand. (20 U.S.C. § 6318[d][2][D])

<https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp>



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

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**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** 2021-2022 Santa Cruz COE & Student Programs Calendars

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#### BACKGROUND

The Board will be asked to approve the 2021-2022 Santa Cruz COE and Student Programs calendars.

#### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Approve calendars.

#### FISCAL IMPLICATIONS:

None.



# SANTA CRUZ COUNTY OFFICE OF EDUCATION

Dr. Faris M. Sabbah, Superintendent  
400 Encinal Street  
Santa Cruz, CA 95060

## 2021-2022 Santa Cruz County Office of Education and Student Program Calendar

Board Approved:

2021	M	T	W	TH	F
July				1	2
	5	6	7	8	9
	12	13	14	15	16
	19	20	21	22	23
	26	27	28	29	30
Aug.					
	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			
Sept.					
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	
Oct.					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29
Nov.					
	1	2	3	4	5
	8	9	10	11	12
	15	16	17	18	19
	22	23	24	25	26
	29	30			
Dec.					
		1	2	3	
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	31

NOTABLE DATES	
July 5	Legal Holiday
Aug. 9	Orientation Day
Aug. 10	Teacher Work Day
Aug. 12	First Student Day
Sept. 6	Labor Day
Nov. 11	Veterans Day
Nov. 24, 26	Board Holiday
Nov. 25	Thanksgiving Day
Dec. 23	Board Holiday
Dec. 24	Legal Holiday
Dec. 30	Board Holiday
Dec. 31	Legal Holiday
Jan. 3	1 <sup>st</sup> day of Semester
Jan. 17	ML King, Jr. Day
Feb. 14	Lincoln's Birthday
Feb. 21	Presidents' Day
May 27	Last Student Day
May 30	Memorial Day

2022	M	T	W	TH	F
Jan.					
	3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28
	31				
Feb.					
		1	2	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	28				
Mar.					
		1	2	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	28	29	30	31	
Apr.					
					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29
May					
	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			
June					
			1	2	3
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	27	28	29	30	

LEGEND	
	Legal Holiday
	Board Holiday
	Orientation Day/Teacher work Day
	Winter/Spring Breaks
	Start/End of the Semester
	Alt. Ed Staff Dev. (No School)
	Special Ed Staff Dev. (No School)

Total School Days: 180  
Total Teacher Days: 185



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** March 18, 2021

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Community Outreach & Legislation Committee

**SUBJECT:** Resolution #21-03 Recognizing Dignity Health

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**BACKGROUND:**

Resolution #21-03 recognizing the work done by Dignity Health to provide COVID-19 vaccinations to all educators in Santa Cruz County.

**SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:**

Approve Resolution #21-03.

**FISCAL IMPLICATIONS:**

None.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [santacruzcoe.org](http://santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth •**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Alyssa Wall**

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## **RESOLUTION #21-03**

### **Recognizing the Contributions of Dignity Health**

**WHEREAS**, during the time period February 13, 2021 and March 7, 2021, the first doses of COVID 19 vaccinations were administered to over 6,000 educators in Santa Cruz County; and

**WHEREAS**, vaccinations of teachers and staff members of local schools took place at Dominican Hospital and Harbor High School; and

**WHEREAS**, at this time the Santa Cruz County Office of Education and local school districts are preparing to re-open schools for direct instruction; and

**WHEREAS**, teachers and school staff members are making or have made preparations to protect the health of our students, staff members, and community members; and

**WHEREAS**, Dignity staff were professional, respectful and efficient helping us through each step in the vaccination process; and

**WHEREAS**, the vaccinations allow for the reopening of schools of Santa Cruz County bringing our students back to our classrooms in person.

**NOW BE IT RESOLVED**, that the Santa Cruz County Board of Education hereby recognizes and expresses gratitude to Dignity Health for providing vaccinations to educators and staff members prior to the reinstitution of direct instruction to students on our campuses throughout the County of Santa Cruz, and

**NOW BE IT FURTHER RESOLVED**, that the Santa Cruz County Board of Education hereby recognizes and expresses gratitude to Dr. Nanette Mickiewicz, President and CEO of Dominican Hospital, and

**NOW BE IT FURTHER RESOLVED**, that the Santa Cruz County Board of Education hereby recognizes and expresses gratitude to Dr. Steve McGee, MD, Lead Physician for Dignity Health Vaccinations.

**Santa Cruz County Board of Education**

Resolution #21-02 Recognizing Black History Month

February 18, 2021

**PASSED** and **Adopted** by the Santa Cruz County Board of Education with the following vote:

**AYES:**

**NOES:**

**Absent**

Rose Filicetti, President

**ATTEST:**

Dr. Faris Sabbah

County Superintendent of Schools

Secretary, Santa Cruz County Board of Education