



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

Mr. Ed Acosta • Ms. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Alyssa Wall

Santa Cruz County Board of Education
Regular Board Meeting
Thursday June 17, 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/89629450475>

Or join by phone:

Phone Number: **+1 (669) 900-6833**
Meeting ID: 896 2945 0475#

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 no later than 2:00PM on June 17th. 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 a más tardar a las 2:00PM del 17 de junio. 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 to **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 item, Please Note, on the last item of this agenda.

5. CONSENT AGENDA

All items appearing on 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.

- 5.0.1 Minutes of the Regular Board Meeting held on May 20, 2021
- 5.0.2 Routine May Budget Revisions
- 5.0.3 Donations
- 5.0.4 Treasurer's Quarterly Report for the period ending March 31, 2021

5.1 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.

6. CORRESPONDENCE

Correspondence will be available for review at the meeting location.

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 Certificates of Completion for Administrative Credential Training

The County Board of Education will recognize administrators who have completed the Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II.

Administrators: Wendy Baltazar, Tanya Boyle, Jamie Brown, Lauren Friend, Greg Fry, Gretchen Giuffre, Christina Hadreas, Edward (Ned) Hearn, Rob Hoffman, Jennifer Izant Gonzales, Daniel Jacobsmeyer, Carl Jacquard, Rishi Lal, Blanca Madriz, Maylani Mahler, Jennifer Miller, Michelle McKinney, Selene Munoz Casas, Suzanne Ordway, Josh Phillips, Jennifer Proudfoot, Amy Spiers, Emma Veltri, Danielle Winters

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services
Angela Meeker, Senior Director, District Support and Leadership

7.2 Santa Cruz County Office of Education Retirement Recognitions

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employees who are planning to retire in the 2020-2021 school year.

Retirees: John Armstrong, Director, Alternative Education
Robin Beall, Senior Account Specialist - Benefits, Business Services
Elaine Bungo, Financial Analyst, Business Services
David Burke, Teacher, Alternative Education
Susan Di Orio, Account Specialist IV, Business Services
Christina Dinsmore, Senior Administrative Secretary, Tech+
Elizabeth Heimsoth, Senior Account Specialist, Business Services
Leslie Kootstra, Senior Executive Assistant, Business Services
Debbie Reynon, Instructor, CTEP
Blanca Sanchez, Instructional Aide, Alternative Education
Julia Skelton, Fiscal Accountant, Alternative Education
Sharon Wright-Miller, Administrative Secretary, Alternative Education
Bryan Wall, Deputy Superintendent

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

7.3 COVID-19 School Update

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to support students and families during the COVID-19 Pandemic.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

7.4 Santa Cruz County Office of Education Summary of Support for School Districts

In accordance with Education Code § 52066(i), the County Superintendent of Schools must prepare an annual summary of how the County Superintendent of Schools plans to support school districts and schools within the county.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services

7.5 Federal Program Monitoring (FPM) Santa Cruz County Office of Education

The Board will receive a report of the Federal Program Monitoring process for the Santa Cruz County Office of Education.

Presenter(s): Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

7.6 Actuarial Study of Retiree Health Liabilities

The Board will receive a report of the Actuarial Study of Retiree Health Benefits, as is required every two years in compliance with GASB 74/75.

Presenter(s): Rebecca Olker, Senior Director, Fiscal Services

8. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS

8.1 Public Hearing: 2021-2022 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2021-2022 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2020-2021 Annual Update, and 2021-2022 Budget Overview for Parents.

Open Public Hearing: Rose Filicetti (President)

Presenter(s): Dr. Faris Sabbah, Superintendent of Schools
 Dr. Jennifer Izant Gonzales, Project Dir., Alternative Education

Conduct and
Close Public Hearing: Rose Filicetti (President)

8.2 Public Hearing: 2021-2022 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2021-2022 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2020-2021 Annual Update, and 2021-2022 Budget Overview for Parents.

Open Public Hearing: Rose Filicetti (President)

Presenter(s): Dr. Faris Sabbah, Superintendent of Schools
 Denise Sanson, Director, Student Program

Conduct and
Close Public Hearing: Rose Filicetti (President)

8.3 Public Hearing: Santa Cruz County Office of Education 2021-2022 Budget

The Santa Cruz County Office of Education's 2021-2022 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

Open public hearing: Rose Filicetti (President)

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

Conduct and

Close Public Hearing: Rose Filicetti (President)

8.4 Public Disclosure: CSEA Collective Bargaining Agreement

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

8.5 Public Disclosure: SCCEA Collective Bargaining Agreement

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

8.6 Approve Resolution #21-08 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education)

It is recommended that the Board adopt Resolution #21-08 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

Presenter: Liann Reyes, Deputy Superintendent, Business Services

Motion & Roll Call Vote: Rose Filicetti (President)

8.7 Approve Resolution #21-09 in Support of Prop 30 and 55, Education Protection Funds Act (Career Advancement Charter)

It is recommended that the Board adopt Resolution #21-09 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

Presenter: Liann Reyes, Deputy Superintendent, Business Services

Motion & Roll Call Vote: Rose Filicetti (President)

8.8 First Reading: Board Bylaws 9000s Series

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:

BB 9000	Role of the Board
BB 9005	Governance Standards

Presenter: Bruce VanAllen, Chair, Policy Committee

Motion & Roll Call Vote: Rose Filicetti (President)

8.9 Second Reading: Board Bylaws 9000s Series

The Board will consider adoption of the following policy:

BB 9250	Remuneration, Reimbursement And Other Benefits
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Presenter: Bruce VanAllen, Chair, Policy Committee

Motion & Roll Call Vote: Rose Filicetti (President)

8.10 Adopt Resolution #21-10 Recognizing Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) Pride Month

Last month, the Santa Cruz County Office of Education, alongside several school districts, raised the Progress Flag in honor of Harvey Milk Day. The Progress Flag is a visual representation of acceptance and inclusion. The Santa Cruz County Board of Education and County Superintendent proclaims June as LGBTQ+ Pride Month to inspire equity, create alliances, celebrate diversity, and establish safe environments in our schools and communities throughout the county.

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

Motion &
Roll Call Vote: Rose Filicetti (President)

9. SUPERINTENDENT'S REPORT

County Superintendent of Schools, Dr. Faris M. Sabbah, will provide an update on activities and matters of interest

10. TRUSTEE REPORTS (3 minutes each)

Trustees will report on matters, events, and activities as related to Board goals of: Advocating for students, maintaining community relations, and promoting student achievement.

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

12. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Special Meeting (Virtual)
June 24, 2021
4:00 p.m.

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

13. ADJOURNMENT

The Board President will adjourn the meeting.

PLEASE NOTE:

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

Backup Documentation:

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Valentin by telephone at (831) 466-5900 Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Berenice Valentin por teléfono al número (831) 466-5900.

ADA Compliance:

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in

order to participate in the meeting should contact Verenise Valentin, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Administration Department

SUBJECT: Regular May 20th Minutes of the Santa Cruz County Board of Education

BACKGROUND

Regular meeting minutes of the May 20, 2021 meeting.

SUPERINTENDENT'S RECOMMENDATION

Approve May 20th minutes.

FUNDING IMPLICATIONS

None.



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Santa Cruz County Board of Education
Regular Board Meeting
Thursday May 20, 2021
Open Session 4:00PM
Held by Videoconference Only

UNAPPROVED MINUTES

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

Trustees Present (via videoconference):

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

Staff Present (via videoconference):

Faris Sabbah (Secretary), Debi Bodenheimer, Jennifer Izant Gonzales, Rene LaBranche, Melissa Lopez, Rebecca Olker, Michael Paynter, Liann Reyes, Denise Sanson, Audrey Sirota, Sofia Sorenson, Verenise Valentin

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah (Secretary) led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

A motion was made to remove item 8.7, "First Reading: Board Policy 5000's Series", and to refer the policies to the policy committee (Van Allen/Roth 7-0).

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

4. PUBLIC COMMENT

Ms. Sabina Holber expressed her concerns with the police presence at Bayview Elementary School and shared the experiences her child has had with police officers and school administrators on campus.

5. CONSENT AGENDA

- 5.0.1 Minutes of the Regular Board Meeting of April 16, 2020
- 5.0.2 Routine Budget Revisions
- 5.0.3 Surplus Items
- 5.0.4 Donations

President Filicetti thanked the donors for their generous donation to Cypress Charter School.

A motion was made to approve the consent agenda as submitted (Van Allen/Wall 7-0).

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

5.1 DEFERRED CONSENT ITEMS (if required)

None.

6. CORRESPONDENCE

Official correspondence received by the Board was included in the packet. No new correspondence was received before the meeting.

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 Youth Artists Taking Action Presentation

Students from the *Youth Artists Taking Action* sharing their culminating projects from the year. Their artwork centered around 3 different themes, equity, racial justice, and youth mental health. The students expressed their hopes to design and create a mural on the outside of the Santa Cruz County Office of Education. The presentation included student artwork and a student creed video.

President Filicetti, Trustee Van Allen, Trustee Nichols, and Superintendent Sabbah expressed their appreciation and support for the students in the *Youth Artists Taking Action*.

7.2 Educator of the Year Awards

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, and counselors. Award recipients are nominated by their peers and are awarded a plaque of outstanding achievement by Superintendent Sabbah. The award ceremony was facilitated by Superintendent Sabbah and Debi Bodenheimer, Associate Superintendent of Educational Services

Award Recipients: Christie Danner, Counselor of the Year, SVUSD
Christina MacLean, Administrator of the Year, PVUSD
JoAnne Roster, Teacher of the Year, SUESD
Kathy Pruett, Classified Employee of the Year, SCCS

Craig Broadhurst, New Brighton Middle School Principal, introduced JoAnne Roster and congratulated her on her achievement. JoAnne Roster expressed her gratitude for her students and her love for the role.

Erik Redding, Athletic Director at Santa Cruz High School, introduced Kathy Pruett and expressed his appreciation for her leadership and friendship. Kathy expressed her love for the Santa Cruz High School community.

Dr. Clara Fernandez, Principal of Watsonville High School, introduced Christina MacLean and shared the appreciation she has for Christina. Christina thanked those who nominated her and shared her hopes for the future.

Michael Hanson, Principal of Scotts Valley High School, introduced Christie Danner and praised her for the support she gives students, staff, and parents. Christie thanked her office staff for the nomination and continuous support.

7.3 COVID-19 Schools Update

Superintendent Sabbah presented an update on efforts to address the COVID-19 pandemic in our schools. He explained the implications from our transition to the yellow tier, vaccination efforts, ongoing mitigation efforts, and plans for the reopening of all schools in-person and full-time for the 2021-2022 school year.

Trustees were given the opportunity to ask Superintendent Sabbah questions.

7.4 Multilingual Students Presentation

Sofia Sorenson presented an overview of the Multilingual student community in Santa Cruz County, provided an update on their activities during distance learning, presented student data, and shared the future plans the Multilingual Network has for serving these students. The presentation which included several different student videos provided background on the Multilingual Network to inform board members on their vote for Resolution #21-7 (agenda item 8.2), *In Recognition of the Multilingual Network as Advocates for Multilingual Students*.

7.5 Pacific Collegiate School Diversity Update

Dr. Maria Reitano shared an update on Pacific Collegiate School (PCS)'s efforts to increase diversity amongst the staff and students. She shared that PCS was recognized as a California Distinguished School and included in US News's list of best high schools in California and the US. She explained the resources and programs PCS has in place for students who are having trouble with distance learning. She also shared the student enrollment data for 2021-2022 and the deliberate and focused efforts to increase diversity among students and staff.

Trustees engaged Dr. Reitano in questions and made comments.

7.6 2019-2020 Fiscal Year Annual Audit Report

Rebecca Olker introduced Jill Stenton from Eide Baily. The Board was provided with the 2019-2020 final, audited, prior year financial statements, which the Santa Cruz County Office of Education is required to file with the California Department of Education and the State Controller's Office.

8. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS

8.1 Approve Resolution #21-06 In Recognition of Mental Health Awareness Month

Board members discussed the reality faced by millions of Americans who live with a mental illness — a challenge that has been exponentially exacerbated by the isolation and extreme stress many have dealt with in the past year as a result of the pandemic and precautions taken to slow the spread of the virus. The Board approved Resolution

#21-06, proclaiming the month of May as Mental Health Awareness Month and expressing support of students and staff challenged by mental illness.

It was M.S.C. to approve (Nichols/Roth 7-0) to approve Resolution #21-06:

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

8.2 Approve Resolution #21-07 In Recognition of the Multilingual Network as Advocates for Multilingual Students

Board members discussed their desire to celebrate and honor multilingual students of Santa Cruz County, who represent nearly 43% of the population and the efforts to serve them. The Board approved the resolution to recognize the work of the Multilingual Network Members in supporting and advocating for multilingual students.

It was M.S.C. to approve (Nichols/Van Allen 7-0) to approve Resolution #21-07:

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

8.3 Approve Expanded Learning Opportunities (ELO) Grant for Alternative Education

Dr. Jennifer Izant Gonzalez presented the plans for Alternative Education schools' Expanded Learning Opportunities (ELO) Grant. The Board approved the plan as required under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the County Office of Education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

It was M.S.C. to approve (Nichols/Van Allen 7-0) to approve the Expanded Learning Opportunities Grant for Alternative Education:

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

8.4 Approve Expanded Learning Opportunities (ELO) Grant for Career Advancement Charter

Ms. Denise "Sony" Sanson presented the Career Advancement Charter's Expanded Learning Opportunities (ELO) Grant. The Board approved the plan as required under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the County Office of Education, the California Department of

Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

It was M.S.C. to approve (Vall Allen/Nichols 7-0) to approve the Expanded Learning Opportunities Grant for Career Advancement Charter:

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

8.5 Approve “We Can Work”, a Work Experience Grant

On behalf of the Alternative Education Department, Dr. Michael Paynter presented the “We Can Work” Grant proposal for the County Board of Education to consider approval to enter into a two year contract agreement with the California State Department of Rehabilitation (DOR). The grant would provide \$270,078 (\$135,039 per year) to serve students with documented or suspected disabilities. Up to 25 students would be placed in work experience settings with up to 100 hours of paid employment, each at minimum wage, as well as continuing a staff position to monitor and develop placement sites. The program is called We Can Work and is for both the 2021-22 and 2022-23 school years subject to state and federal budget approvals

It was M.S.C. to approve (Roth/Sanchez 7-0) to approve the “We Can Work”, Work Experience Grant:

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

8.6 First Reading: Board ByLaws 9000s series

The Policy Committee asked the Board to review the following Board Bylaws for adoption) with minor edits:

BB 9012	Board Member Electronic Communications
BB 9121	President
BB 9124	Obtaining Legal Services
BB 9210	Officers of the Board (no we did not, we asked that it be deleted)
BB 9223	Filling Vacancies
BB 9250	Remuneration, Reimbursement and Other Benefits
E 9250	Remuneration, Reimbursement and Other Benefits
BB 9250.1	Remuneration, Reimbursement and Other Benefits
BB 9250.2	Remuneration, Reimbursement and Other Benefits
BB 9270	Conflict of Interest
E 9270	Conflict of Interest
BB 9290	Conflict of interest
BB 9320	Meetings and Notices
BB 9322	Agenda/Meeting Materials
BB 9323	Meeting Conduct

BB 9400 Board Self-Evaluation

The following Board Bylaws were sent back to the Policy Committee for review, BB 9250, E 9250, BB 9250.1, BB 9250.2, and E 9270.

It was M.S.C. to approve (Vall Allen/Wall 7-0) the following Board Bylaws, BB 9012, BB 9121, BB 9124, BB 9223, BB 9270, BB 9320, BB 9322, BB 9323, and BB 9400, and to delete the following Bylaws, BB 9210 and BB 9290:

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

An amendment to the motion was made (Van Allen/Nichols 7-0) to edit BB 9121 President to substitute “may” for “shall” in the fifth paragraph and edit the sixth paragraph to be written as, “When the president resigns or is absent, the vice president shall perform the president’s duties. When both the president and vice president are absent, the Board shall choose a president pro tempore to perform the president’s duties”:

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

An amendment to the motion was made (Vall Allen/Wall 7-0) to substitute all phrasing of “Governing Board” to “County Board of Education” in all the bylaws approved above:

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

9. SUPERINTENDENT’S REPORT

County Superintendent of Schools, Dr. Faris M. Sabbah provided an update on the work and projects the County Office of Education is currently working on.

10. TRUSTEE REPORTS (3 minutes each)

Trustee Sanchez attended the CSBA Broadband for California: Connecting to our Promise and the May Budget Revision They expressed their hopefulness for the future as more funding for education is provided.

Trustee Wall shared that she has been working on policies for the Policy Committee and has been preparing for the end of the school year.

Trustee Van Allen spent the month working on policies for the Policy Committee and has been working with other leaders to create a Comprehensive County Wide Crisis Response Team.

Trustee Acosta left the meeting before providing his trustee report.

Trustee Nichols spent the month working on resolutions for this month’s Board meeting. She encouraged Trustees to send their resolution suggestions to the Community Outreach and Legislation Committee. She also expressed her excitement to participate and attend the

upcoming graduation ceremonies for the COE next week and encouraged other Trustees to sign up.

Trustee Roth attended the following meetings and events this month: CSBA Broadband for California: Connecting to our Promise, "Santa Cruz COE all" Meeting, Santa Cruz County School Boards Association, Capitol Advisors' May Budget Revision, Harvey Milk and the Rainbow Flag Raising, and the SCCOE All Hands Meeting.

President Filicetti attended the following meetings and events this month: the Annual virtual Your Future is Our Business (YFIOB) Luncheon, the Santa Cruz Operational Call on COVID-19 and wildfire relief and vaccine distribution every other Monday, CCBE Nominating Committee Meeting and SCZCSBA Exec Committee & Bylaws discussion, Policy Committee Meeting, 7th Annual Regional MBEP Economic Summit, CSBA May Budget Revision webinar, Regional DA caucus, CSBA May 2021 Delegate Assembly Meeting, and the CCBE Board of Directors meetings.

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

Committees had no reports for the Board.

12. SCHEDULE OF MEETINGS AND COMING EVENTS

Santa Cruz County Office of Education Annual Report
Presentation (Virtual)
June 14, 2021
6:00 p.m.

Santa Cruz County Board of Education
Regular Meeting (Virtual)
June 17, 2020
4:00 p.m.

Santa Cruz County Board of Education
Special Meeting (Virtual)
June 24, 2020
4:00 p.m.

13. ADJOURNMENT

The Board President adjourned the meeting at 8:28pm.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Business Department

SUBJECT: Routine Budget Revisions

BACKGROUND

Adjusts the Santa Cruz COE 2020-2021 spending plan.

SUPERINTENDENT'S RECOMMENDATION

Approve routine budget revisions.

FUNDING IMPLICATIONS

Detailed herein.



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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

400 Encinal Street, Santa Cruz, CA 95060 ☎ Tel (831) 466-5600 ☎ Fax (831) 466-5607 ☎ www.santacruzcoe.org

MEMO

DATE: June 8, 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: May Budget Revisions

Budget revisions in May reflect an overall increase in revenues in the amount of \$845,249 and decreases in expenditures in the amount of \$247,058. The overall result is a net increase to fund balance of \$1,092,307.

Various adjustments were made to revenues and expenditures that were incorporated into the Estimated Actuals. Notable increases to both revenue and salary/benefits expense budgets are associated summer school offerings being supported by the Expanded Learning Opportunities grant. Additional modifications were made to department/program budgets based on updated projections for programmatic need through the end of the fiscal year.

Pacheco Bill Compliance:

There were no consultant agreements/contracts in excess of \$25,000 that required a budget revision be processed during May 2021.

Business department staff will continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets for 2021-22 as we begin the 2020-21 fiscal year-end close process.

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

LR:ml
4 attachments
cc: Rebecca Olker

Santa Cruz County Office of Education
Budget Variance Summary for May, 2021
June 17, 2021 Board Meeting

	2020-2021	2020-21	MAY		2020-21
Description	Adopted Budget	Board Meeting 05/20/21	Unrestricted	Restricted	Board Meeting 06/17/21
REVENUE					
Local Control Funding Formula	27,537,112	29,876,283			29,876,283
Federal Revenues	5,816,517	7,477,384			7,477,384
State Revenues	6,211,333	5,980,825		870,249	6,851,074
Local Revenues	8,677,516	8,675,389	(35,000)	10,000	8,650,389
Contributions	-	50,419			50,419
TOTAL REVENUE	48,242,478	52,060,300	(35,000)	880,249	52,905,549
EXPENDITURES					
Certificated Salaries	10,868,103	11,236,537	(225,959)	330,611	11,341,189
Classified Salaries	12,570,579	11,898,679	(41,567)	138,829	11,995,941
Employee Benefits	14,381,643	13,078,762	65,146	203,037	13,346,945
Books and Supplies	1,750,573	2,895,634	(8,398)	(214,458)	2,672,778
Services, Other Operating Expenses	7,297,393	7,854,504	(462,064)	9,649	7,402,089
Capital Outlay	86,200	53,590	24,016		77,606
Other Outgo	(75,056)	(112,464)	(350)	350	(112,464)
Interprogram Support	4,974,756	4,975,219	(65,899)		4,909,320
TOTAL EXPENDITURES	51,854,191	51,880,461	(715,076)	468,018	51,633,403
INTERFUND TRANSFERS					
Transfers In	-	-			-
Transfers Out	466,051	129,729		-	129,729
TOTAL INTERFUND TRANSFERS	466,051	129,729	-	-	129,729
FUND BALANCE					
Beginning Fund Balance	27,366,002	28,254,427	-		28,254,427
Net Increase/(Decrease)	(4,077,764)	50,130	680,076	412,231	1,142,437
ENDING FUND BALANCE	23,288,238	28,304,557	680,076	412,231	29,396,864
Pacheco Bill Compliance:					
There were no individual consulting agreements in excess of \$25,000 that required a budget revision during the month of May 2021.					

Budget Variance Detail for
May 2021
June 17, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 05/20/21	Unrestricted	Restricted	Board Meeting 06/17/21
REVENUE							
Local Control Funding Formula (8010-8099)			27,537,112	29,876,283			
Total Local Control Funding Formula			27,537,112	29,876,283	-	-	29,876,283
Federal Revenues (8100-8299)			5,816,517	7,477,384			
Total Federal Revenues			5,816,517	7,477,384	-	-	7,477,384
State Revenues (8300-8599)			6,211,333	5,980,825			
Alt Ed ELO Grant	7425	EXPANDED LEARNING OPPORTUNITY (ELO) GRANT				714,336	
Alt Ed ELO Grant	7426	ELO PARAPROFESSIONAL GF				79,370	
2020-21 STRS on Behalf Increase	7690	STRS ON-BEHALF PENSION CONTRI				76,543	
Total State Revenues			6,211,333	5,980,825	-	870,249	6,851,074
Local Revenues (8600-8799)			8,677,516	8,675,389			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			5,000		
Decrease Revenue for Fingerprinting	0060	ADMINISTRATION			(40,000)		
Tulare COE Leadership Support Grant	9010	OTHER RESTRICTED LOCAL				10,000	
Total Local Revenues			8,677,516	8,675,389	(35,000)	10,000	8,650,389
Other Financing Sources (8900-8997)				50,419			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(67,146)		
Adjust at Est Acts	0050	OPERATIONS			(25,000)		
Adjust at Est Acts	0060	ADMINISTRATION			(127,812)		
Adjust at Est Acts	0086	TECHNOLOGY ADMIN			(12,268)		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			232,226		
Contrib to Res 0621	0620	COUNTY COMMUNITY BASE			(158,584)		
Contrib from Res 0620	0621	COUNTY COMMUNITY SUPP/CONC			158,584		
Total Other Financing Sources			-	50,419	-	-	50,419
TOTAL REVENUE			48,242,478	52,060,300	(35,000)	880,249	52,905,549

Budget Variance Detail for
May 2021
June 17, 2021 Board Meeting

Description (Object Code Range)	Res	Program	2020-21	2020-21	Variance		2020-21
			Adopted Budget	Board Meeting 05/20/21	Unrestricted	Restricted	Board Meeting 06/17/21
EXPENDITURES							
Certificated Salaries (1000-1999)			10,868,103	11,236,537			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(11,668)		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			(78,000)		
June 2021 Summer School to ELO Gran, Salary Adjusts at Est Acts	0620	COUNTY COMMUNITY BASE			(442,914)		
Adjust at Est Acts	0621	COUNTY COMMUNITY SUPP/CONC			306,622		
June 2021 Alt Ed Summer School	7425	EXPANDED LEARNING OPPORTUNITY (ELO) GRANT				330,611	
Total Certificated Salaries			10,868,103	11,236,537	(225,959)	330,611	11,341,189
Classified Salaries (2000-2999)			12,570,579	11,898,679			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(605)		
Adjust at Est Acts	0060	ADMINISTRATION			67,816		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			(61,714)		
Adjust at Est Acts	0610	JUVENILE COURT BASE			(114,772)		
Adjust at Est Acts	0611	JUVENILE COURT SUPP/CONC			90,560		
June 2021 Summer School to ELO Gran, Salary Adjusts at Est Acts	0620	COUNTY COMMUNITY BASE			(420,661)		
Adjust at Est Acts	0621	COUNTY COMMUNITY SUPP/CONC			397,809		
Workability Salary Adjusts at Est Acts	6520	SE:PROJECT WORKABILITY I LEA				(7,491)	
June 2021 Alt Ed Summer School	7425	EXPANDED LEARNING OPPORTUNITY (ELO) GRANT				37,000	
VOSS Instructors	9010	OTHER RESTRICTED LOCAL				109,320	
Total Classified Salaries			12,570,579	11,898,679	(41,567)	138,829	11,995,941
Employee Benefits (3000-3999)			14,381,643	13,078,762			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(682)		
Adjust at Est Acts	0060	ADMINISTRATION			(7,336)		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			(35,230)		
Adjust at Est Acts	0610	JUVENILE COURT BASE			(51,448)		
Adjust at Est Acts	0611	JUVENILE COURT SUPP/CONC			62,913		
June 2021 SS to ELO Res 7425, Est Acts Adjusts	0620	COUNTY COMMUNITY BASE			(301,210)		
Adjust at Est Acts	0621	COUNTY COMMUNITY SUPP/CONC			398,139		
Workability Salary Adjusts at Est Acts	6520	SE:PROJECT WORKABILITY I LEA				7,491	
June 2021 Alt Ed Summer School	7425	EXPANDED LEARNING OPPORTUNITY (ELO) GRANT				90,323	
Adjust 2020-21 STRS on Behalf	7690	STRS ON-BEHALF PENSION CONTRI				76,543	
VOSS Instructors	9010	OTHER RESTRICTED LOCAL				28,680	
Total Employee Benefits			14,381,643	13,078,762	65,146	203,037	13,346,945

Budget Variance Detail for
May 2021
June 17, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 05/20/21	Unrestricted	Restricted	Board Meeting 06/17/21
Books and Supplies (4000-4999)			1,750,573	2,895,634			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(739)		
Adjust at Est Acts	0040	MAINTENANCE			(1,800)		
Adjust at Est Acts	0050	OPERATIONS			25,000		
Adjust at Est Acts	0060	ADMINISTRATION			(36,081)		
Adjust at Est Acts	0080	SAFETY PROGRAM			(10,000)		
Adjust at Est Acts	0086	TECHNOLOGY ADMIN			(5,000)		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			20,222		
Allocate VOSS EWRs, CalHOPE Grant move to FY 2021-22	9010	OTHER RESTRICTED LOCAL				(214,459)	
Total Books and Supplies			1,750,573	2,895,634	(8,398)	(214,458)	2,672,778
Services, Other Operating Expenses (5000-5999)			7,297,393	7,854,504			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(67,100)		
Adjust at Est Acts	0040	MAINTENANCE			1,800		
Adjust at Est Acts	0050	OPERATIONS			(50,000)		
Adjust at Est Acts	0060	ADMINISTRATION			(199,363)		
Adjust at Est Acts	0086	TECHNOLOGY ADMIN			(7,268)		
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			(140,133)		
My Digital TAT2 Contract, Health Education Framework	9010	OTHER RESTRICTED LOCAL				9,649	
Total Services, Other Operating Expenses			7,297,393	7,854,504	(462,064)	9,649	7,402,089
Capital Outlay (6000-6999)			86,200	53,590			
Adjust at Est Acts	0090	EDUCATION & ADMIN OPERATIONS			24,016		
Total Capital Outlay			86,200	53,590	24,016	-	77,606
Other Outgo (7100-7299, 7400-7499)			4,974,756	4,975,219			
Reduced Contribution to Fd 09 Career Advancement Charter	0090	EDUCATION & ADMIN OPERATIONS			(76,899)		
Alt Ed Increased Contribution to Fd 13 Cafeteria	0620	COUNTY COMMUNITY BASE			11,000		
Total Other Outgo			4,974,756	4,975,219	(65,899)	-	4,909,320
Interprogram Support Services (7300-7399)			(75,056)	(112,464)			
Adjust at Est Acts	0030	EDUCATIONAL SERVICES			(7,502)		
Adjust at Est Acts	0060	ADMINISTRATION			7,152		
Health Education Framework Grant	9010	OTHER RESTRICTED LOCAL				351	
Total Interprogram Support			(75,056)	(112,464)	(350)	350	(112,464)
Interfund Transfers Out (7600-7629)			466,051	129,729			
Total Interfund Transfers Out			466,051	129,729	-	-	129,729
TOTAL EXPENDITURES			52,320,242	52,010,171	(715,076)	468,018	51,763,113
BEGINNING FUND BALANCE			27,366,002	28,254,427			28,254,427
NET INCREASE (DECREASE) IN FUND BALANCE			(4,077,764)	50,130	680,076	412,231	1,142,437
ENDING FUND BALANCE			23,288,238	28,304,557			29,396,864



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action

☐

Information

TO: Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes Superintendent, Business

SUBJECT: Gifts and Donations

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.

RECOMMENDATION

Accept gifts and donations as follows:

<u>Program:</u>	<u>Donor:</u>	<u>Value:</u>
Alternative Education	Parent	\$250
Technology Department	Google Inc.	\$80

FUNDING IMPLICATIONS

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



Google Inc.
1600 Amphitheatre Parkway
Mountain View CA 94043
650 253-0000 main
google.com

May 27, 2021

Santa Cruz County Office of Education
Jason Borgen
400 Encinal St, Santa Cruz, CA 95060
United States

To Jason,

Google is excited to provide *Santa Cruz County Office of Education* with the following Google for Education items: 3 notebooks, 2 water bottles, 1 metal straw, valued at \$80, for use as raffle prizes at the Santa Cruz County Office of Education: Learning Leadership Summit in June. This is not a gift to any specific individual; rather, it is a donation to *Santa Cruz County Office of Education*. *Santa Cruz County Office of Education* will independently determine the recipients of the raffle prizes.

As a reminder, Alphabet companies may be vendors and/or lobbyist employers and employees of Alphabet companies may be registered lobbyists. If *Santa Cruz County Office of Education* cannot accept this donation or if accepting the donation would prevent Alphabet companies from supplying products or services to *Santa Cruz County Office of Education*, please notify us and we will arrange for a return.

Thank you,

Thomas Dickson (TD)
Google for Education



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action

☐

Information

TO: Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes Superintendent, Business

SUBJECT: Treasurer's Quarterly Report for the period ending March 31, 2021

BACKGROUND

Santa Cruz County Treasurer's Quarterly Investment Report for the period ending March 31, 2021

RECOMMENDATION

Approve report.

FUNDING IMPLICATIONS

None.

Santa Cruz County Treasurer's

Quarterly Investment Report

For the Quarter Ended
March 31, 2021



Edith Driscoll
Auditor – Controller – Treasurer - Tax Collector

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TREASURY OVERSIGHT COMMISSION

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

AUDIT PROCESS

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

April 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 March 31, 2021 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 2021 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 March 31, 2021.

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:

EDITH DRISCOLL
Auditor-Controller-Treasurer-Tax Collector

SUMMARY REPORTS

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 March 31, 2021**

ISSUER	COST	BOOK VALUE	YIELD	PAR VALUE	MARKET VALUE (1)	% of PORTFOLIO	% ALLOWED	PURCHASE DATE	MATURITY DATE	CREDIT RATING (2)
U.S. Treasuries										
US Treasury	15,239,062.50	15,054,059.36	0.18%	15,000,000.00	15,058,050.00	1.59%	100%	05/28/20	06/30/21	AA+ / Aaa
US Treasury	19,968,655.56	19,990,958.33	0.16%	20,000,000.00	19,999,200.00	2.11%	100%	07/16/20	07/15/21	AA+ / Aaa
US Treasury	20,159,375.00	20,066,727.94	0.12%	20,000,000.00	20,070,400.00	2.12%	100%	10/15/20	07/31/21	AA+ / Aaa
US Treasury	9,986,350.00	9,995,012.50	0.14%	10,000,000.00	9,999,100.00	1.08%	100%	08/13/20	08/12/21	AA+ / Aaa
US Treasury	20,189,843.75	20,082,446.43	0.13%	20,000,000.00	20,089,000.00	2.12%	100%	09/15/20	08/31/21	AA+ / Aaa
US Treasury	19,972,700.00	19,987,925.00	0.14%	20,000,000.00	19,997,800.00	2.11%	100%	09/10/20	09/09/21	AA+ / Aaa
US Treasury	20,474,218.75	20,239,983.43	0.12%	20,000,000.00	20,243,000.00	2.14%	100%	10/20/20	09/15/21	AA+ / Aaa
US Treasury	20,389,062.50	20,207,686.25	0.13%	20,000,000.00	20,216,340.66	2.14%	100%	10/08/20	09/30/21	AA+ / Aaa
US Treasury	20,548,437.50	20,298,398.87	0.12%	20,000,000.00	20,304,779.67	2.15%	100%	10/16/20	10/15/21	AA+ / Aaa
US Treasury	17,341,328.13	17,249,055.21	0.12%	17,000,000.00	17,255,000.00	1.82%	100%	12/09/20	01/31/22	AA+ / Aaa
US Treasury	11,979,843.75	11,981,579.96	0.20%	12,000,000.00	11,972,054.59	1.27%	100%	03/25/21	08/15/23	AA+ / Aaa
US Treasury	14,990,039.06	14,990,634.21	0.15%	15,000,000.00	14,957,250.00	1.58%	100%	02/03/21	09/15/23	AA+ / Aaa
US Treasury	18,110,976.56	18,117,091.21	0.25%	17,000,000.00	18,079,685.03	1.92%	100%	03/03/21	01/31/24	AA+ / Aaa
US Treasury	19,946,093.75	19,948,352.61	0.22%	20,000,000.00	19,889,138.12	2.11%	100%	02/17/21	02/15/24	AA+ / Aaa
Total US Treasuries	249,286,988.61	248,209,911.31	0.18%	245,000,000.00	248,130,798.07	26.24%	100%			
U.S. Government Agencies										
Federal Farm Credit Bank	11,973,240.00	11,999,851.33	2.35%	12,000,000.00	12,002,880.00	1.27%	25%	04/05/19	04/05/21	AA+ / Aaa
Federal Home Loan Bank	12,977,654.44	12,998,035.56	0.18%	13,000,000.00	12,999,870.00	1.37%	25%	05/04/20	05/03/21	AA+ / Aaa
Federal Farm Credit Bank	9,989,700.00	9,997,666.67	0.12%	10,000,000.00	9,999,600.00	1.06%	25%	08/05/20	06/10/21	AA+ / Aaa
Federal Home Loan Bank	14,993,850.00	14,998,305.26	0.17%	15,000,000.00	15,002,100.00	1.59%	25%	07/18/20	07/08/21	AA+ / Aaa
Federal National Mortg Association	15,252,150.00	15,090,891.28	0.20%	15,000,000.00	15,100,650.00	1.60%	25%	05/01/20	10/07/21	AA+ / Aaa
Federal Farm Credit Bank	12,987,455.00	12,997,398.07	3.08%	13,000,000.00	13,239,330.00	1.37%	25%	11/15/18	11/15/21	AA+ / Aaa
Federal Home Loan Bank	13,483,769.00	13,236,663.97	0.32%	13,000,000.00	13,262,210.00	1.40%	25%	04/06/20	03/11/22	AA+ / Aaa
Federal Home Loan Mortg Corp	12,000,000.00	12,000,000.00	0.30%	12,000,000.00	12,001,680.00	1.27%	25%	05/15/20	05/17/22	AA+ / Aaa
Federal Farm Credit Bank	17,000,000.00	17,000,000.00	1.63%	17,000,000.00	17,348,670.00	1.80%	25%	12/06/19	08/22/22	AA+ / Aaa
Federal Farm Credit Bank	13,533,000.00	13,341,555.10	0.63%	13,000,000.00	13,451,620.00	1.41%	25%	04/09/20	12/29/22	AA+ / Aaa
Federal Home Loan Bank	15,296,100.00	15,187,816.61	1.48%	15,000,000.00	15,565,500.00	1.61%	25%	02/18/20	03/10/23	AA+ / Aaa
Federal Farm Credit Bank	9,974,200.00	9,983,056.72	0.88%	10,000,000.00	10,125,200.00	1.06%	25%	03/23/20	03/15/23	AA+ / Aaa
Federal Home Loan Mortg Corp	20,000,000.00	20,000,000.00	0.44%	20,000,000.00	20,010,200.00	2.11%	25%	06/16/20	06/16/23	AA+ / Aaa
Federal Home Loan Mortg Corp	19,928,600.00	19,939,574.20	0.25%	20,000,000.00	19,939,574.20	2.11%	25%	11/21/20	10/16/23	AA+ / Aaa
Federal Home Loan Mortg Corp	18,000,000.00	18,000,000.00	0.32%	18,000,000.00	17,984,160.00	1.90%	25%	11/02/20	11/02/23	AA+ / Aaa
Federal Home Loan Mortg Corp	9,995,500.00	9,996,107.77	0.27%	10,000,000.00	9,992,000.00	1.06%	25%	11/05/20	11/06/23	AA+ / Aaa
Federal Farm Credit Bank	18,013,680.00	18,014,545.68	0.20%	18,000,000.00	17,914,310.00	1.90%	25%	02/03/21	01/19/24	AA+ / Aaa
Federal Farm Credit Bank	20,040,600.00	20,041,280.39	0.32%	20,000,000.00	19,741,500.00	2.12%	25%	01/27/21	01/15/25	AA+ / Aaa
Federal Home Loan Mortg Corp	14,952,000.00	14,954,777.32	0.44%	15,000,000.00	14,716,500.00	1.58%	25%	12/22/20	09/23/25	AA+ / Aaa
Total Government Agencies	280,391,498.44	279,777,626.93	0.68%	279,000,000.00	280,397,654.20	29.68%	100%			
Supranationals										
Int Bank of Reconstruction & Dev	20,326,800.00	20,063,877.14	1.70%	20,000,000.00	20,157,000.00	2.12%	30%	12/20/19	07/23/21	AAA / Aaa / AAA
Inter-American Development Bank	10,497,500.00	10,404,883.65	0.24%	10,000,000.00	10,408,700.00	1.10%	30%	11/03/20	01/18/23	AAA / Aaa / AAA
International Finance Corporation	16,155,000.00	15,856,803.71	0.41%	15,000,000.00	15,882,300.00	1.68%	30%	06/09/20	07/31/23	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	17,979,300.00	17,982,705.67	0.29%	18,000,000.00	17,951,085.00	1.90%	30%	12/03/20	11/24/23	AAA / Aaa / AAA
Inter-American Development Bank	15,073,100.00	15,084,840.91	0.37%	14,000,000.00	15,063,300.00	1.59%	30%	03/15/21	02/21/24	AAA / Aaa / AAA
Int Bank of Reconstruction & Dev	17,915,400.00	17,945,052.54	0.60%	18,000,000.00	17,691,080.00	1.90%	30%	02/18/21	10/28/25	AAA / Aaa / AAA
Total Supranational	97,947,100.00	97,338,163.62	0.66%	95,000,000.00	97,153,465.00	10.29%	30%			
Medium Term Notes										
Microsoft Corporation	9,718,000.00	9,960,955.14	2.70%	10,000,000.00	10,036,400.00	1.05%	10%	01/24/19	08/08/21	AAA / Aaa / AA+
Johnson & Johnson Corp	14,822,550.00	14,946,344.81	2.66%	15,000,000.00	15,273,300.00	1.58%	10%	02/15/19	03/03/22	AAA / Aaa / AAA
Apple Inc.	15,167,250.00	15,085,122.76	2.53%	15,000,000.00	15,682,700.00	1.59%	10%	06/03/19	02/23/23	AA+ / Aaa / AA+
Total Medium Term Notes	39,708,800.00	39,992,422.71	2.62%	40,000,000.00	40,972,400.00	4.23%	30%			

**Santa Cruz County Treasurer's Portfolio
As of March 31, 2021**

ISSUER	COST	BOOK VALUE	YIELD	PAR VALUE	MARKET VALUE (1)	% of PORTFOLIO	% ALLOWED	PURCHASE DATE	MATURITY DATE	CREDIT RATING (2)
Negotiable CDs										
Swedbank NY	25,000,000.00	25,000,000.00	0.19%	25,000,000.00	25,003,500.00	2.64%	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	25,005,250.00	2.64%	10%	12/02/20	08/02/21	A1+ / P1 / F1+
Toronto Dominion Bank NY	25,000,000.00	25,000,000.00	0.11%	25,000,000.00	24,999,250.00	2.64%	10%	03/30/21	06/30/21	A1+ / P1 / F1+
Union Bank	20,000,000.00	20,000,000.00	0.20%	20,000,000.00	20,004,000.00	2.11%	10%	09/03/20	07/28/21	A1 / P1 / F1
Royal Bank of Canada NY	25,000,000.00	25,000,000.00	0.13%	25,000,000.00	24,996,500.00	2.64%	10%	02/18/21	08/18/21	A1+ / P1 / F1+
Rabobank NY	25,000,000.00	25,000,000.00	0.16%	25,000,000.00	24,998,000.00	2.64%	10%	02/02/21	10/20/21	A1 / P1 / F1+
Total Negotiable CDs	145,000,000.00	145,000,000.00	0.17%	145,000,000.00	145,006,500.00	15.33%	30%			
Municipal Bonds										
State of California GO Bond	12,000,000.00	12,000,000.00	2.35%	12,000,000.00	12,253,920.00	1.27%	10%	04/04/19	04/01/22	AA- / Aa3 / AA-
University of California	3,077,430.00	3,046,579.94	1.76%	3,000,000.00	3,133,050.00	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	6,492,980.00	0.69%		11/04/20	06/01/23	AA- / Aa3 / AA-
Cabrillo Community College	3,035,000.00	3,035,000.00	1.96%	3,035,000.00	3,132,332.45	0.32%	10%	10/08/19	08/01/23	AA / Aa2
Total Municipal Bonds	24,612,430.00	24,681,579.94	1.75%	24,535,000.00	25,012,282.45	2.60%	10%			
Checking										
US Bank Checking	11,769,833.35	11,769,833.35	1.00%	11,769,833.35	11,769,833.35	1.24%	10%	NA	NA	NR
Total Checking	11,769,833.35	11,769,833.35	1.00%	11,769,833.35	11,769,833.35	1.24%	10%			
Money Market Funds (3)										
US Bank MMF	100,002.43	100,002.43	0.01%	100,002.43	100,002.43	0.01%	10%	NA	NA	NR
CAMP	24,000,000.00	24,000,000.00	0.07%	24,000,000.00	24,000,000.00	2.54%	10%	NA	NA	AAAm
Total Money Market Funds	24,100,002.43	24,100,002.43	0.07%	24,100,002.43	24,100,002.43	2.55%				
Miscellaneous Investments										
LAIF	75,081,197.44	75,081,197.44	0.44%	75,081,197.44	75,081,197.44	7.94%	10%	NA	NA	NR
Total Misc. Investments	75,081,197.44	75,081,197.44	0.44%	75,081,197.44	75,081,197.44	7.94%				
GRAND TOTAL	947,906,848.47	945,850,636.73	0.54%	940,486,033.22	947,624,032.94	100%				

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

(2) Split ratings reflect ratings from S&P and Moodys.

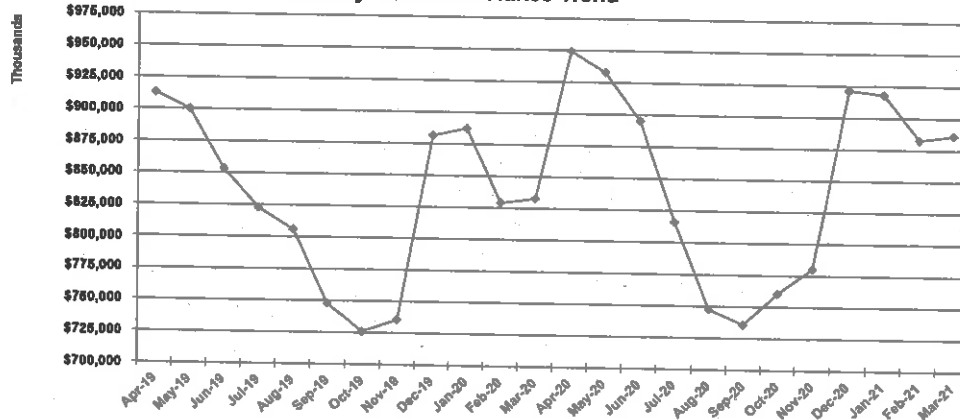
(3) Money Market Mutual Fund balances do not include current month interest.

County of Santa Cruz Investment Pool Portfolio Size and Composition As of March 31, 2021

Monthly Balance History

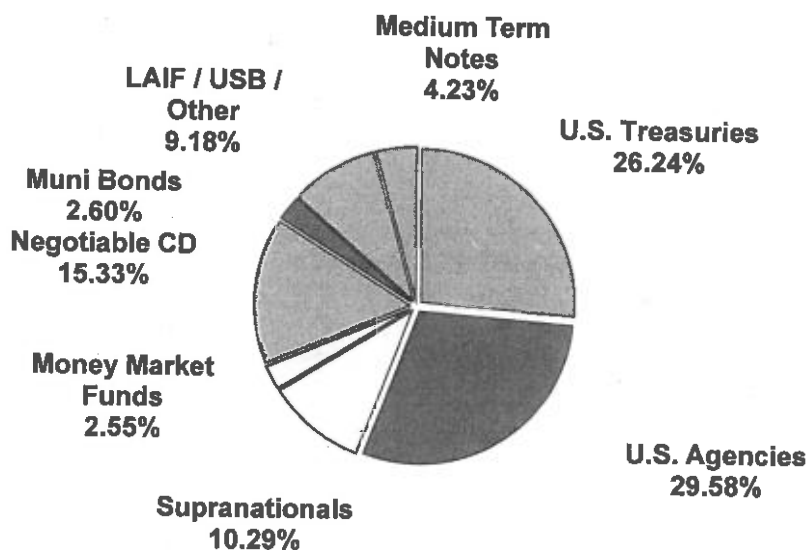
Apr-19	\$ 912,824,396.26
May-19	\$ 899,889,045.39
Jun-19	\$ 853,052,660.66
Jul-19	\$ 822,650,268.86
Aug-19	\$ 805,975,948.20
Sep-19	\$ 747,883,834.67
Oct-19	\$ 726,077,495.00
Nov-19	\$ 735,497,853.00
Dec-19	\$ 881,710,603.00
Jan-20	\$ 887,356,690.68
Feb-20	\$ 829,101,176.44
Mar-20	\$ 832,806,566.48
Apr-20	\$ 949,324,384.12
May-20	\$ 932,918,634.16
Jun-20	\$ 895,358,299.92
Jul-20	\$ 816,189,662.11
Aug-20	\$ 747,823,518.14
Sep-20	\$ 735,882,286.83
Oct-20	\$ 760,550,931.47
Nov-20	\$ 780,111,096.06
Dec-20	\$ 921,483,474.41
Jan-21	\$ 918,075,183.02
Feb-21	\$ 882,788,435.64
Mar-21	\$ 886,492,040.89

Monthly Portfolio Balance Trend



	<u>3/31/2021</u>	<u>12/31/2020</u>	<u>3/31/2020</u>	<u>3/31/2019</u>
U.S. Treasuries	26.24%	25.95%	25.39%	30.40%
U.S. Agencies	29.58%	30.14%	17.63%	24.95%
Supranationals	10.29%	9.94%	11.15%	7.79%
Money Market Fund	2.55%	6.10%	6.95%	6.93%
Commercial Paper	0.00%	0.00%	0.00%	0.00%
Negotiable CD	15.33%	12.61%	16.22%	14.22%
Municipal Bonds	2.60%	2.58%	3.51%	0.00%
LAIF / USB / Other	9.18%	8.47%	10.23%	5.15%
Medium Term Note	4.23%	4.20%	8.92%	10.55%
	100%	100%	100%	100%

Portfolio Composition

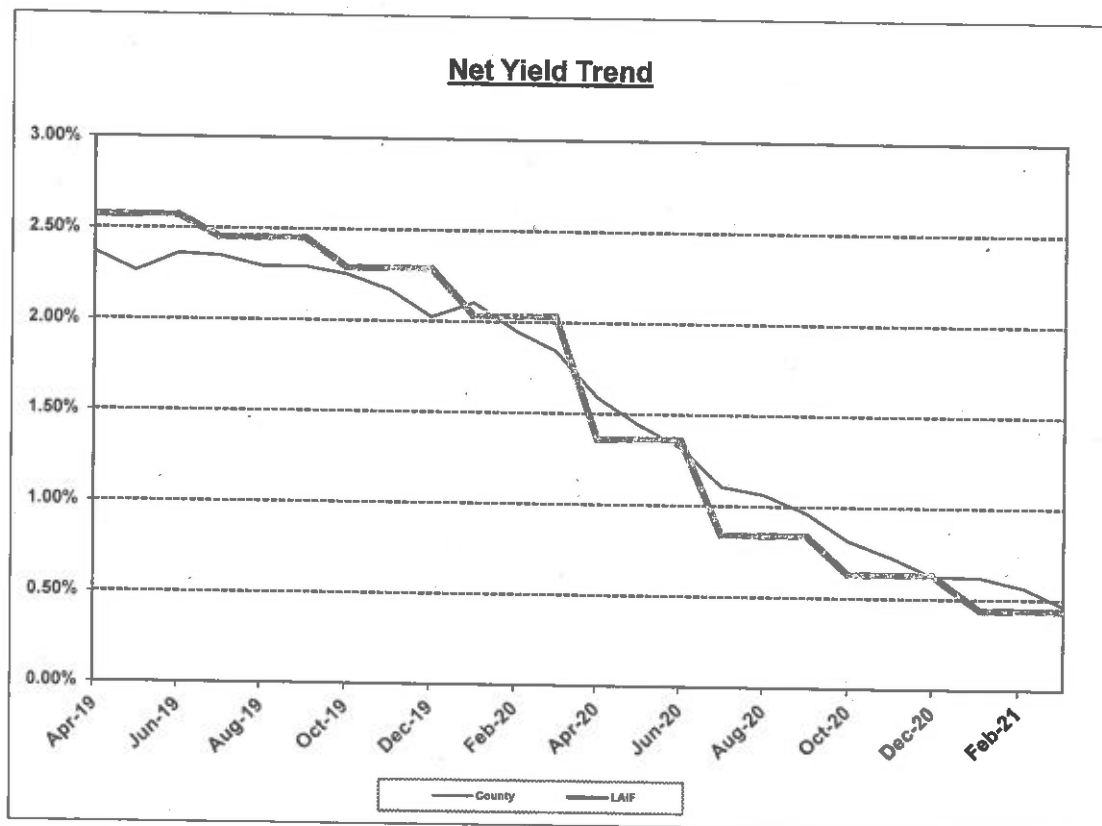


County of Santa Cruz Investment Pool

Portfolio Net Yield

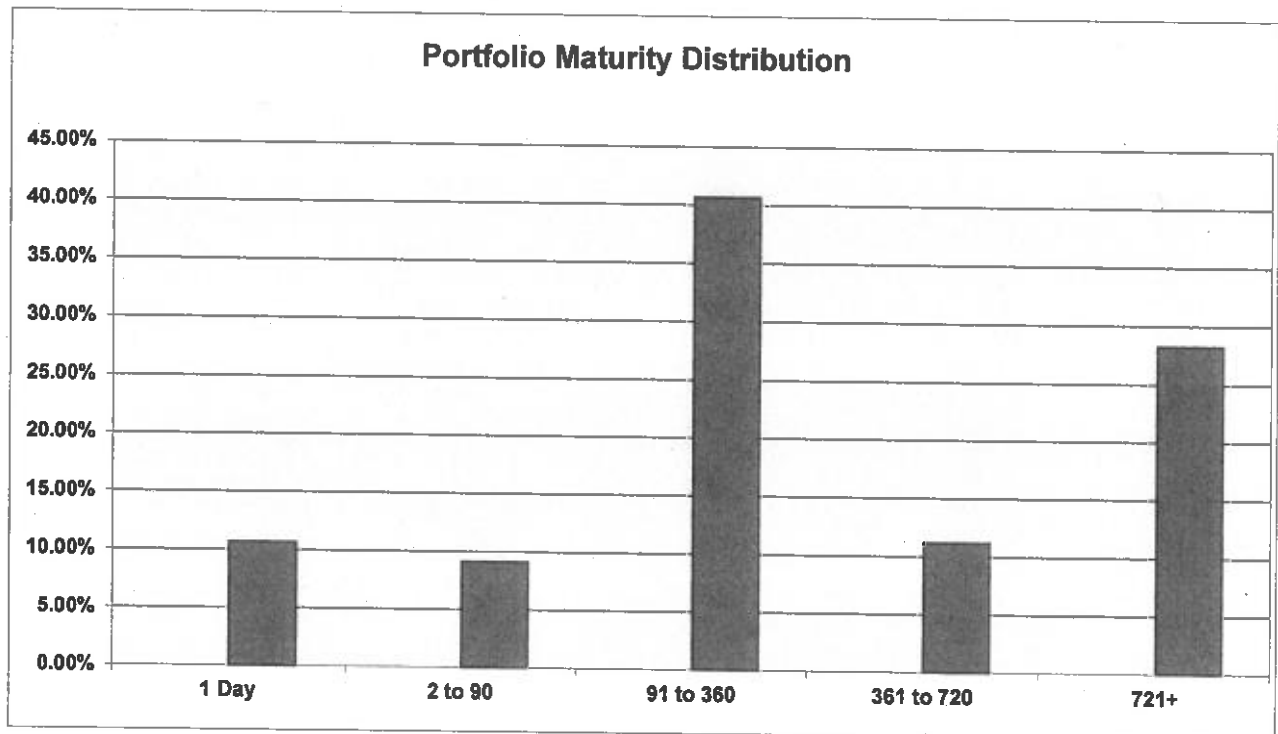
As of March 31, 2021

Month	Apportionment Rate		
	County	LAIF	Difference
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%
Jan-21	0.620%	0.440%	0.18%
Feb-21	0.562%	0.440%	0.12%
Mar-21	0.468%	0.440%	0.03%

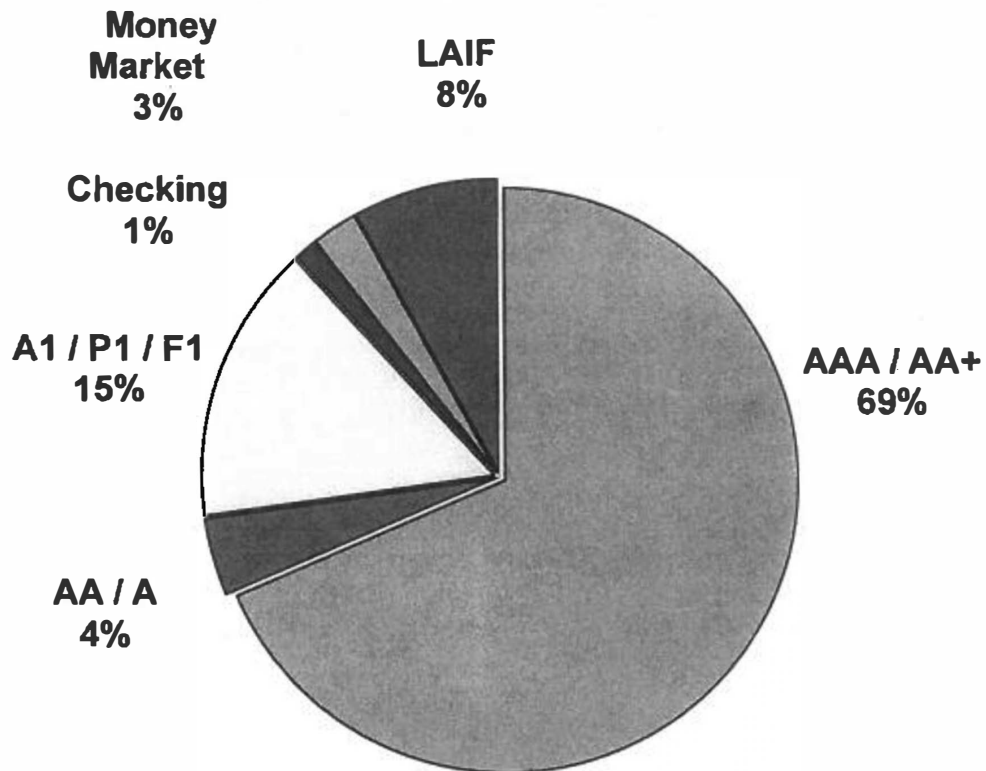


County of Santa Cruz Investment Pool
Maturity Distribution
 March 31, 2021

Maturing in:	3/31/2021	12/31/2020	3/31/2020	3/31/2019
1 Day	10.67%	12.93%	15.90%	8.96%
2 to 90	9.16%	16.48%	18.54%	22.82%
91 to 360	40.70%	36.93%	42.64%	46.37%
361 to 720	11.20%	8.26%	10.01%	14.33%
721+	28.27%	24.39%	12.96%	7.82%
Total	100%	100%	100%	100%
WAM (days)	433	348	272	259
Duration	1.19	0.96	0.74	0.70



County of Santa Cruz Investment Pool
Credit Quality Distribution
 March 31, 2021

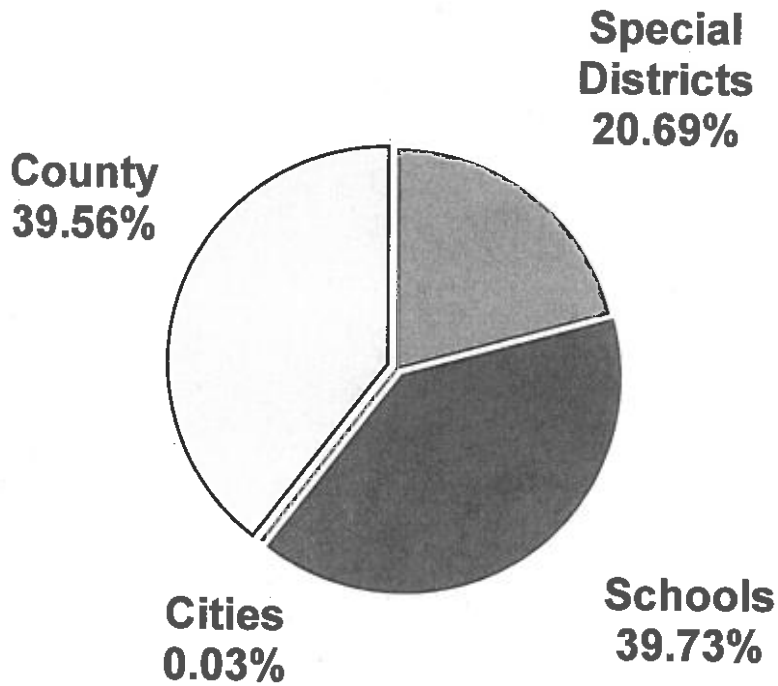


Rating	Market Value				
	(\$ ml)	3/31/2021	12/31/2020	3/31/2020	3/31/2019
AAA / AA+ *	\$ 645	69%	69%	57%	67%
AA	\$ 40	4%	4%	10%	8%
A	\$ -	0%	0%	0%	0%
A1 / P1 / F1	\$ 145	15%	13%	16%	14%
Checking	\$ 12	1%	1%	2%	2%
Money Market	\$ 24	3%	6%	7%	7%
LAIF (unrated)	\$ 75	8%	8%	9%	2%
Total Portfolio Value	\$ 941	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 March 31, 2021



	3/31/2021	3/31/2020	3/31/2019
County	39.56%	41.85%	43.75%
Special Districts	20.69%	17.63%	14.10%
Schools	39.73%	40.42%	42.08%
Cities	0.03%	0.09%	0.08%
Total	100%	100%	100%

DETAILED LIST OF INVESTMENTS OUTSTANDING

As of March 31, 2021

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
March 31, 2021**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Notes/ Bonds	196,000,000.00	198,134,698.07	198,236,015.48	21.22	571	437	0.152	0.155
Federal Agency Issues - Coupon	256,000,000.00	257,398,084.20	256,781,823.70	27.49	1,017	715	0.720	0.730
Medium Term Notes	40,000,000.00	40,972,400.00	39,992,422.71	4.28	1,160	419	2.588	2.621
Negotiable CDs	145,000,000.00	145,006,500.00	145,000,000.00	15.52	194	108	0.167	0.170
Municipal Bonds	24,535,000.00	25,012,282.45	24,581,579.94	2.63	1,113	588	1.730	1.754
Local Agency Investment Fund (LAIF)	75,081,197.44	75,081,197.44	75,081,197.44	8.04	1	1	0.434	0.440
Federal Agency Disc. -Amortizing	23,000,000.00	22,998,470.00	22,995,702.23	2.46	340	49	0.150	0.153
Treasury Discounts -Amortizing	50,000,000.00	49,996,100.00	49,973,895.83	5.35	364	133	0.145	0.147
Supranationals	95,000,000.00	97,153,465.00	97,338,163.62	10.42	1,075	883	0.656	0.665
Money Market Mutual Funds 02	24,100,002.43	24,100,002.43	24,100,002.43	2.58	1	1	0.079	0.080
Investments	928,716,199.87	935,854,199.59	934,080,803.38	100.00%	650	440	0.529	0.536

Total Earnings	March 31	Period
Current Year	1,435,425.97	
Average Daily Balance	896,218,757.10	
Effective Rate of Return	0.65%	

Santa Cruz County Treasurer,

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**Quarterly Reports
Portfolio Management
Portfolio Details - Investments
March 31, 2021**

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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
U.S. Treasury Notes/ Bonds												
9128287A2	22373	US Treasury N/B		05/28/2020	15,000,000.00	15,058,050.00	15,054,059.36	1.625	0.160	0.162	90	06/30/2021
912828S76	22384	US Treasury N/B		10/15/2020	20,000,000.00	20,070,400.00	20,066,727.94	1.125	0.118	0.120	121	07/31/2021
9128282F6	22382	US Treasury N/B		09/15/2020	20,000,000.00	20,089,000.00	20,082,446.43	1.125	0.132	0.134	152	08/31/2021
9128285A4	22386	US Treasury N/B		10/20/2020	20,000,000.00	20,243,000.00	20,239,983.43	2.750	0.121	0.123	167	09/15/2021
912828F21	22383	US Treasury N/B		10/08/2020	20,000,000.00	20,216,340.66	20,207,686.25	2.125	0.132	0.134	182	09/30/2021
9128285F3	22385	US Treasury N/B		10/16/2020	20,000,000.00	20,304,779.67	20,298,398.87	2.875	0.121	0.123	197	10/15/2021
912828V72	22395	US Treasury N/B		12/09/2020	17,000,000.00	17,255,000.00	17,249,055.21	1.875	0.117	0.118	305	01/31/2022
91282CAF8	22408	U.S.Trust		03/25/2021	12,000,000.00	11,972,054.59	11,981,579.96	0.125	0.193	0.195	866	08/15/2023
91282CAK7	22402	U.S.Trust		02/03/2021	15,000,000.00	14,957,250.00	14,990,634.21	0.125	0.148	0.150	897	09/15/2023
9128285Z9	22406	US Treasury N/B		03/03/2021	17,000,000.00	18,079,685.03	18,117,091.21	2.500	0.245	0.248	1,035	01/31/2024
91282CBM2	22403	U.S.Trust		02/17/2021	20,000,000.00	19,889,138.12	19,948,352.61	0.125	0.212	0.215	1,050	02/15/2024
Subtotal and Average			191,505,641.74		196,000,000.00	198,134,698.07	198,236,015.48		0.152	0.165	437	
Federal Agency Issues - Coupon												
3133EKF6	22317	Federal Farm Credit Bank		04/05/2019	12,000,000.00	12,002,880.00	11,999,851.33	2.230	2.313	2.345	4	04/05/2021
3130AJTH2	22377	Federal Home Loan Bank		07/16/2020	15,000,000.00	15,002,100.00	14,998,305.26	0.125	0.165	0.167	98	07/08/2021
3135G0Q89	22370	Federal National Mort. Assoc.		05/01/2020	15,000,000.00	15,100,650.00	15,080,891.28	1.375	0.197	0.200	189	10/07/2021
3133EJT74	22290	Federal Farm Credit Bank		11/15/2018	13,000,000.00	13,239,330.00	12,997,398.07	3.050	3.042	3.084	228	11/15/2021
313378CR0	22363	Federal Home Loan Bank		04/06/2020	13,000,000.00	13,262,210.00	13,236,663.97	2.250	0.311	0.315	344	03/11/2022
3134GVV7	22372	Fed.Home Loan Mtg.Corp		05/15/2020	12,000,000.00	12,001,680.00	12,000,000.00	0.300	0.296	0.300	411	05/17/2022
3133ELAE4	22349	Federal Farm Credit Bank		12/06/2019	17,000,000.00	17,348,670.00	17,000,000.00	1.625	1.603	1.625	508	08/22/2022
3133EFUJ4	22365	Federal Farm Credit Bank		04/09/2020	13,000,000.00	13,451,620.00	13,341,555.10	2.150	0.620	0.628	637	12/29/2022
313382AX1	22359	Federal Home Loan Bank		02/18/2020	15,000,000.00	15,565,500.00	15,187,816.61	2.125	1.443	1.463	708	03/10/2023
3133ELUF9	22361	Federal Farm Credit Bank		03/23/2020	10,000,000.00	10,125,200.00	9,983,056.72	0.790	0.866	0.878	713	03/15/2023
3134GVK80	22374	Fed.Home Loan Mtg.Corp		06/16/2020	20,000,000.00	20,010,200.00	20,000,000.00	0.440	0.434	0.440	806	06/16/2023
3137EAEY1	22387	Fed.Home Loan Mtg.Corp		10/21/2020	20,000,000.00	19,939,574.20	19,939,574.20	0.125	0.242	0.245	928	10/16/2023
3134GW6E1	22389	Fed.Home Loan Mtg.Corp		11/02/2020	18,000,000.00	17,984,160.00	18,000,000.00	0.320	0.316	0.320	945	11/02/2023
3137EAEZ8	22392	Fed.Home Loan Mtg.Corp		11/05/2020	10,000,000.00	9,992,000.00	9,996,107.77	0.250	0.261	0.265	949	11/06/2023
3133EMNG3	22401	Federal Farm Credit Bank		02/03/2021	18,000,000.00	17,914,310.00	18,014,545.68	0.230	0.201	0.204	1,023	01/19/2024
3133EMNF5	22399	Federal Farm Credit Bank		01/27/2021	20,000,000.00	19,741,500.00	20,041,280.39	0.375	0.319	0.323	1,385	01/15/2025
3137EAEX3	22398	Fed.Home Loan Mtg.Corp		12/22/2020	15,000,000.00	14,716,500.00	14,954,777.32	0.375	0.437	0.443	1,638	09/23/2025
Subtotal and Average			247,146,994.34		256,000,000.00	257,398,084.20	256,781,823.70		0.720	0.730	715	
Medium Term Notes												
594918BP8	22304	Microsoft Corp		01/24/2019	10,000,000.00	10,036,400.00	9,960,955.14	1.550	2.665	2.702	129	08/08/2021
478160CD4	22309	Johnson & Johnson Corp		02/15/2019	15,000,000.00	15,273,300.00	14,946,344.81	2.250	2.620	2.656	336	03/03/2022

Data Updated: SET_QE: 04/15/2021 16:08

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**Quarterly Reports
Portfolio Management
Portfolio Details - Investments
March 31, 2021**

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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
Medium Term Notes												
037833BU3	22323	Apple Inc		06/03/2019	15,000,000.00	15,662,700.00	15,085,122.76	2.850	2.499	2.534	693	02/23/2023
Subtotal and Average			39,977,115.58		40,000,000.00	40,972,400.00	39,992,422.71		2.586	2.621	419	
Negotiable CDs												
87019VP76	22397	Swedbank NY		12/15/2020	25,000,000.00	25,003,500.00	25,000,000.00	0.190	0.190	0.193	41	05/12/2021
65558TV69	22393	Nordea Bank NY		12/02/2020	25,000,000.00	25,005,250.00	25,000,000.00	0.220	0.220	0.223	62	06/02/2021
89114W5M3	22409	Toronto Dominion Bank		03/30/2021	25,000,000.00	24,999,250.00	25,000,000.00	0.110	0.110	0.112	90	06/30/2021
62478U6B7	22380	MUFG Union Bank NA CD		09/03/2020	20,000,000.00	20,004,000.00	20,000,000.00	0.200	0.200	0.203	118	07/28/2021
78012UF83	22405	Royal Bank of Canada		02/18/2021	25,000,000.00	24,996,500.00	25,000,000.00	0.130	0.130	0.132	139	08/18/2021
21684XMM5	22400	Rabobank N.Y.		02/02/2021	25,000,000.00	24,998,000.00	25,000,000.00	0.160	0.160	0.162	202	10/20/2021
Subtotal and Average			116,666,666.67		145,000,000.00	145,006,500.00	145,000,000.00		0.167	0.170	108	
Municipal Bonds												
13083DLY2	22316	State of California		04/04/2019	12,000,000.00	12,253,920.00	12,000,000.00	2.350	2.318	2.350	365	04/01/2022
91412G2U8	22339	University of Calif		11/05/2019	3,000,000.00	3,133,050.00	3,046,579.94	2.519	1.737	1.761	774	05/15/2023
13032UXK9	22391	Calif Health Fac Fin & Auth		11/04/2020	6,500,000.00	6,492,980.00	6,500,000.00	0.553	0.545	0.553	791	08/01/2023
127109PZ3	22336	Cabrillo Comm College GO		10/08/2019	3,035,000.00	3,132,332.45	3,035,000.00	1.964	1.937	1.964	852	08/01/2023
Subtotal and Average			24,584,291.00		24,535,000.00	25,012,282.45	24,581,579.94		1.730	1.754	588	
Local Agency Investment Fund (LAIF)												
SYS6501	6501	LAIF (General Fund)			75,081,197.44	75,081,197.44	75,081,197.44	0.440	0.434	0.440	1	
Subtotal and Average			74,190,252.14		75,081,197.44	75,081,197.44	75,081,197.44		0.434	0.440	1	
Union Bank Activity - Dividend												
SYS21111	21111	Union Bank		07/01/2020	0.00	0.00	0.00	0.010	0.010	0.010	1	
Subtotal and Average			0.04		0.00	0.00	0.00		0.000	0.000	0	
Federal Agency Disc. -Amortizing												
313385FC5	22371	Federal Home Loan Bank		05/04/2020	13,000,000.00	12,999,670.00	12,998,035.56	0.170	0.173	0.175	32	05/03/2021
313313GS1	22378	Federal Farm Credit Bank		08/05/2020	10,000,000.00	9,999,600.00	9,997,666.67	0.120	0.122	0.123	70	06/10/2021
Subtotal and Average			28,269,132.92		23,000,000.00	22,999,470.00	22,995,702.23		0.150	0.153	49	
Treasury Discounts -Amortizing												
9127963S6	22376	US Treasury Bill		07/16/2020	20,000,000.00	19,999,200.00	19,990,958.33	0.155	0.157	0.160	105	07/15/2021
9127964B2	22379	US Treasury Bill		08/13/2020	10,000,000.00	9,999,100.00	9,995,012.50	0.135	0.137	0.139	133	08/12/2021

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**Quarterly Reports
Portfolio Management
Portfolio Details - Investments
March 31, 2021**

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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
Treasury Discounts -Amortizing												
9127964L0	22381	US Treasury Bill		09/10/2020	20,000,000.00	19,997,800.00	19,987,925.00	0.135	0.137	0.139	161	09/09/2021
Subtotal and Average			49,965,057.64		50,000,000.00	49,996,100.00	49,973,895.83		0.145	0.147	133	
Supranationals												
459058GH0	22352	Int Bank of Recon & Developmen		12/20/2019	20,000,000.00	20,157,000.00	20,063,877.14	2.750	1.681	1.704	113	07/23/2021
4581X0DA3	22390	Inter-American Devel Bank		11/03/2020	10,000,000.00	10,408,700.00	10,404,883.65	2.500	0.236	0.240	657	01/18/2023
45950KCP3	22375	International Fin Corp		06/09/2020	15,000,000.00	15,882,300.00	15,856,803.71	2.875	0.400	0.405	851	07/31/2023
459058JM6	22394	Int Bank of Recon & Developmen		12/03/2020	18,000,000.00	17,951,085.00	17,982,705.67	0.250	0.285	0.289	987	11/24/2023
4581X0CF3	22407	Inter-American Devel Bank		03/15/2021	14,000,000.00	15,063,300.00	15,084,840.91	3.000	0.365	0.370	1,056	02/21/2024
459058JL8	22404	Int Bank of Recon & Developmen		02/18/2021	18,000,000.00	17,691,080.00	17,945,052.54	0.500	0.593	0.602	1,671	10/28/2025
Subtotal and Average			92,135,445.59		95,000,000.00	97,153,465.00	97,338,163.62		0.656	0.665	883	
Money Market Mutual Funds 02												
SYS011119	22302	CAMP		01/11/2019	24,000,000.00	24,000,000.00	24,000,000.00	0.080	0.079	0.080	1	
157 519 832 743	22283	US Bank MMMF		10/23/2018	100,002.43	100,002.43	100,002.43	0.010	0.010	0.010	1	
Subtotal and Average			31,778,159.45		24,100,002.43	24,100,002.43	24,100,002.43		0.079	0.080	1	
Total and Average			896,218,757.10		928,716,199.87	935,854,199.59	934,080,803.38		0.529	0.536	440	

SECURITIES ACTIVITY BY BROKER

A Report on the

Investment Transactions by Broker-Dealer
For the Period Indicated



**Quarterly Reports
Activity Report
Sorted By Issuer
January 1, 2021 - March 31, 2021**

Santa Cruz County

CUSIP	Investment #	Issuer	Percent of Portfolio	Par Value Beginning Balance	Current Rate	Transaction Date	Purchases or Deposits	Par Value Redemptions or Withdrawals	Ending Balance
Issuer: Apple Inc									
Medium Term Notes									
				Subtotal and Balance					15,000,000.00
				15,000,000.00					15,000,000.00
			Issuer Subtotal	1.615%			0.00	0.00	15,000,000.00
Issuer: US Treasury Bill									
Treasury Discounts -Amortizing									
				Subtotal and Balance					50,000,000.00
				50,000,000.00					50,000,000.00
			Issuer Subtotal	5.384%			0.00	0.00	50,000,000.00
Issuer: Cabrillo Comm College GO									
Municipal Bonds									
				Subtotal and Balance					3,035,000.00
				3,035,000.00					3,035,000.00
			Issuer Subtotal	0.327%			0.00	0.00	3,035,000.00
Issuer: CAMP									
Money Market Mutual Funds 02									
SYS011119	22302	CAMP			0.080		195,013,123.03	229,013,123.03	
				Subtotal and Balance			195,013,123.03	229,013,123.03	24,000,000.00
			Issuer Subtotal	2.584%			195,013,123.03	229,013,123.03	24,000,000.00
Issuer: State of California									
Municipal Bonds									
				Subtotal and Balance					12,000,000.00
				12,000,000.00					12,000,000.00
			Issuer Subtotal	1.292%			0.00	0.00	12,000,000.00

Quarterly Reports
Activity Report
January 1, 2021 - March 31, 2021

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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
Issuer: Calif Health Fac Fin & Auth									
Municipal Bonds									
				<u>6,500,000.00</u>					<u>6,500,000.00</u>
				<u>6,500,000.00</u>			<u>0.00</u>	<u>0.00</u>	<u>6,500,000.00</u>
Issuer: Federal Farm Credit Bank									
Federal Agency Disc. -Amortizing									
				<u>10,000,000.00</u>					<u>10,000,000.00</u>
				<u>10,000,000.00</u>			<u>0.00</u>	<u>0.00</u>	<u>10,000,000.00</u>
Issuer: Federal Farm Credit Bank									
Federal Agency Issues - Coupon									
3133EMNF5	22399	Federal Farm Credit Bank			0.375	01/27/2021	20,000,000.00	0.00	
3133EMNG3	22401	Federal Farm Credit Bank			0.230	02/03/2021	18,000,000.00	0.00	
				<u>65,000,000.00</u>			<u>38,000,000.00</u>	<u>0.00</u>	<u>103,000,000.00</u>
				<u>65,000,000.00</u>			<u>38,000,000.00</u>	<u>0.00</u>	<u>103,000,000.00</u>
Issuer: Federal Home Loan Bank									
Federal Agency Issues - Coupon									
				<u>43,000,000.00</u>					<u>43,000,000.00</u>
Federal Agency Disc. -Amortizing									
313385AV8	22362	Federal Home Loan Bank			0.100	01/20/2021	0.00	25,000,000.00	
				<u>38,000,000.00</u>			<u>0.00</u>	<u>25,000,000.00</u>	<u>13,000,000.00</u>
				<u>81,000,000.00</u>			<u>0.00</u>	<u>25,000,000.00</u>	<u>56,000,000.00</u>
Issuer: Fed.Home Loan Mtg.Corp									
Federal Agency Issues - Coupon									
3134GUY95	22355	Fed.Home Loan Mtg.Corp			1.670	01/13/2021	0.00	20,000,000.00	
				<u>115,000,000.00</u>			<u>0.00</u>	<u>20,000,000.00</u>	<u>95,000,000.00</u>



Quarterly Reports
Activity Report
January 1, 2021 - March 31, 2021

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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
Issuer Subtotal			10.229%	115,000,000.00			0.00	20,000,000.00	95,000,000.00
Issuer: Federal National Mort. Assoc.									
Federal Agency Issues - Coupon									
Subtotal and Balance				15,000,000.00					15,000,000.00
Issuer Subtotal			1.615%	15,000,000.00			0.00	0.00	15,000,000.00
Issuer: Inter-American Devel Bank									
Supranationals									
4581X0CS5	22308	Inter-American Devel Bank			1.875	03/15/2021	0.00	15,000,000.00	
4581X0CF3	22407	Inter-American Devel Bank			3.000	03/15/2021	14,000,000.00	0.00	
Subtotal and Balance				25,000,000.00			14,000,000.00	15,000,000.00	24,000,000.00
Issuer Subtotal			2.584%	25,000,000.00			14,000,000.00	15,000,000.00	24,000,000.00
Issuer: Int Bank of Recon & Developmen									
Supranationals									
45905U5U4	22356	Int Bank of Recon & Developmen			1.750	01/27/2021	0.00	15,000,000.00	
459058JL8	22404	Int Bank of Recon & Developmen			0.500	02/18/2021	18,000,000.00	0.00	
Subtotal and Balance				53,000,000.00			18,000,000.00	15,000,000.00	56,000,000.00
Issuer Subtotal			6.030%	53,000,000.00			18,000,000.00	15,000,000.00	56,000,000.00
Issuer: International Fin Corp									
Supranationals									
Subtotal and Balance				15,000,000.00					15,000,000.00
Issuer Subtotal			1.615%	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			1.615%	15,000,000.00			0.00	0.00	15,000,000.00



Quarterly Reports
Activity Report
January 1, 2021 - March 31, 2021

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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
Issuer: LAIF (General Fund)									
Local Agency Investment Fund (LAIF)									
SYS6501	6501	LAIF (General Fund)			0.440		30,081,197.44	30,113,416.40	
		Subtotal and Balance		75,113,416.40			30,081,197.44	30,113,416.40	75,081,197.44
		Issuer Subtotal	8.084%	75,113,416.40			30,081,197.44	30,113,416.40	75,081,197.44
Issuer: Microsoft Corp									
Medium Term Notes									
		Subtotal and Balance		10,000,000.00					10,000,000.00
		Issuer Subtotal	1.077%	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	2.154%	20,000,000.00			0.00	0.00	20,000,000.00
Issuer: Nordea Bank NY									
Negotiable CDs									
		Subtotal and Balance		25,000,000.00					25,000,000.00
		Issuer Subtotal	2.692%	25,000,000.00			0.00	0.00	25,000,000.00
Issuer: Rabobank N.Y.									
Negotiable CDs									
21684XMM5	22400	Rabobank N.Y.			0.180	02/02/2021	25,000,000.00	0.00	
		Subtotal and Balance		0.00			25,000,000.00	0.00	25,000,000.00
		Issuer Subtotal	2.692%	0.00			25,000,000.00	0.00	25,000,000.00
Issuer: Royal Bank of Canada									

Quarterly Reports
Activity Report
January 1, 2021 - March 31, 2021

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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
Issuer: Royal Bank of Canada									
Negotiable CDs									
78012UF83	22405	Royal Bank of Canada			0.130	02/18/2021	25,000,000.00	0.00	
Subtotal and Balance				0.00			25,000,000.00	0.00	25,000,000.00
Issuer Subtotal			2.692%	0.00			25,000,000.00	0.00	25,000,000.00
Issuer: Swedbank NY									
Negotiable CDs									
Subtotal and Balance				25,000,000.00					25,000,000.00
Issuer Subtotal			2.692%	25,000,000.00			0.00	0.00	25,000,000.00
Issuer: US Treasury N/B									
U.S. Treasury Notes/ Bonds									
9128285X4	22342	US Treasury N/B			2.500	02/01/2021	0.00	18,000,000.00	
9128283X6	22350	US Treasury N/B			2.250	02/15/2021	0.00	20,000,000.00	
912828P87	22351	US Treasury N/B			1.125	03/01/2020	0.00	25,000,000.00	
9128285Z9	22406	US Treasury N/B			2.500	03/03/2021	17,000,000.00	0.00	
Subtotal and Balance				195,000,000.00			17,000,000.00	63,000,000.00	149,000,000.00
Issuer Subtotal			16.044%	195,000,000.00			17,000,000.00	63,000,000.00	149,000,000.00
Issuer: Toronto Dominion Bank									
Negotiable CDs									
89114NUE3	22388	Toronto Dominion Bank			0.150	01/27/2021	0.00	25,000,000.00	
89114W5M3	22409	Toronto Dominion Bank			0.110	03/30/2021	25,000,000.00	0.00	
Subtotal and Balance				25,000,000.00			25,000,000.00	25,000,000.00	25,000,000.00
Issuer Subtotal			2.692%	25,000,000.00			25,000,000.00	25,000,000.00	25,000,000.00
Issuer: Union Bank									
Union Bank Activity - Dividend									
SYS21111	21111	Union Bank			0.010		0.95	0.95	

Quarterly Reports
Activity Report
January 1, 2021 - March 31, 2021

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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
Subtotal and Balance				0.00			0.95	0.95	0.00
Issuer Subtotal				0.00			0.95	0.95	0.00
Issuer: University of Calif									
Municipal Bonds									
Subtotal and Balance				3,000,000.00					3,000,000.00
Issuer Subtotal				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		3,000,002.43	3,000,000.00	
Subtotal and Balance				100,000.00			3,000,002.43	3,000,000.00	100,002.43
Issuer Subtotal				100,000.00			3,000,002.43	3,000,000.00	100,002.43
Issuer: U.S.Trust									
U.S. Treasury Notes/ Bonds									
91282CAK7	22402	U.S.Trust			0.125	02/03/2021	15,000,000.00	0.00	
91282CBM2	22403	U.S.Trust			0.125	02/17/2021	20,000,000.00	0.00	
91282CAF8	22408	U.S.Trust			0.125	03/25/2021	12,000,000.00	0.00	
Subtotal and Balance				0.00			47,000,000.00	0.00	47,000,000.00
Issuer Subtotal				0.00			47,000,000.00	0.00	47,000,000.00
Issuer: Westpac Banking Corp NY									
Negotiable CDs									
96130AFZ6	22396	Westpac Banking Corp NY			0.160	02/10/2021	0.00	25,000,000.00	
Subtotal and Balance				25,000,000.00			0.00	25,000,000.00	0.00
Issuer Subtotal				25,000,000.00			0.00	25,000,000.00	0.00
Total				941,748,416.40			437,094,323.85	450,126,540.38	928,716,199.87

ACCRUED INTEREST REPORT

As of March 31, 2021

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
January 1, 2021 - March 31, 2021**

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										
9128285X4	22342	TRC	0.00	01/31/2021	2.500	188,315.22	0.00	36,684.78	225,000.00	0.00
9128283X6	22350	TRC	0.00	02/15/2021	2.250	169,972.83	0.00	55,027.17	225,000.00	0.00
912828P87	22351	TRC	0.00	02/28/2021	1.125	95,562.85	0.00	45,062.15	140,625.00	0.00
9128287A2	22373	TRC	15,000,000.00	06/30/2021	1.625	673.34	0.00	60,600.83	0.00	61,274.17
912828S76	22384	TRC	20,000,000.00	07/31/2021	1.125	94,157.81	0.00	55,635.21	112,500.00	37,292.82
9128282F6	22382	TRC	20,000,000.00	08/31/2021	1.125	76,450.28	0.00	55,614.94	112,500.00	19,565.22
9128285A4	22386	TRC	20,000,000.00	09/15/2021	2.750	164,088.40	0.00	136,319.21	275,000.00	25,407.61
912828F21	22383	TRC	20,000,000.00	09/30/2021	2.125	108,585.16	0.00	105,076.04	0.00	213,661.20
9128285F3	22385	TRC	20,000,000.00	10/15/2021	2.875	123,214.29	0.00	142,170.33	0.00	265,384.62
912828V72	22395	TRC	17,000,000.00	01/31/2022	1.875	133,389.95	0.00	78,816.54	159,375.00	52,831.49
91282CAF8	22408	TRC	12,000,000.00	08/15/2023	0.125	0.00	1,574.59	290.05	0.00	1,864.64
91282CAK7	22402	TRC	15,000,000.00	09/15/2023	0.125	0.00	7,303.18	2,937.99	9,375.00	866.17
9128285Z9	22406	TRC	17,000,000.00	01/31/2024	2.500	0.00	38,395.03	34,046.96	0.00	70,441.99
91282CBM2	22403	TRC	20,000,000.00	02/15/2024	0.125	0.00	138.12	2,969.61	0.00	3,107.73
Subtotal			196,000,000.00			1,154,409.93	45,410.92	811,251.81	1,259,375.00	751,697.66
Federal Agency Issues - Coupon										
3133EKF6	22317	FAC	12,000,000.00	04/05/2021	2.230	63,926.67	0.00	66,900.00	0.00	130,826.67
3130AJTH2	22377	FAC	15,000,000.00	07/08/2021	0.125	9,010.42	0.00	4,687.50	9,375.00	4,322.92
3135G0Q89	22370	FAC	15,000,000.00	10/07/2021	1.375	48,125.00	0.00	51,562.50	0.00	99,687.50
3133EJT74	22290	FAC	13,000,000.00	11/15/2021	3.050	50,663.89	0.00	99,125.00	0.00	149,788.89
313378CR0	22363	FAC	13,000,000.00	03/11/2022	2.250	89,375.00	0.00	73,125.00	146,250.00	16,250.00
3134GVV7	22372	FAC	12,000,000.00	05/17/2022	0.300	4,400.00	0.00	9,000.00	0.00	13,400.00
3133ELAE4	22349	FAC	17,000,000.00	08/22/2022	1.625	98,989.58	0.00	69,062.50	138,125.00	29,927.08
3133EFUJ4	22365	FAC	13,000,000.00	12/29/2022	2.150	1,552.78	0.00	69,875.00	0.00	71,427.78
3134GUY95	22355	FAC	0.00	01/13/2023	1.670	155,866.67	0.00	11,133.33	167,000.00	0.00
313382AX1	22359	FAC	15,000,000.00	03/10/2023	2.125	98,281.25	0.00	79,687.50	159,375.00	18,593.75
3133ELUF9	22361	FAC	10,000,000.00	03/15/2023	0.790	23,261.11	0.00	19,750.00	39,500.00	3,511.11
3134GVK80	22374	FAC	20,000,000.00	06/16/2023	0.440	3,666.67	0.00	22,000.00	0.00	25,666.67
3137EAEY1	22387	FAC	20,000,000.00	10/16/2023	0.125	5,208.33	0.00	6,250.00	0.00	11,458.33
3134GW6E1	22389	FAC	18,000,000.00	11/02/2023	0.320	9,440.00	0.00	14,400.00	0.00	23,840.00
3137EAEZ8	22392	FAC	10,000,000.00	11/06/2023	0.250	3,888.89	0.00	6,250.00	0.00	10,138.89
3133EMNG3	22401	FAC	18,000,000.00	01/19/2024	0.230	0.00	1,610.00	6,670.00	0.00	8,280.00
3133EMNF5	22399	FAC	20,000,000.00	01/15/2025	0.375	0.00	2,500.00	13,333.33	0.00	15,833.33
3137EAEX3	22398	FAC	15,000,000.00	09/23/2025	0.375	15,000.00	0.00	14,062.50	27,812.50	1,250.00

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



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
Subtotal			256,000,000.00			680,656.26	4,110.00	636,874.16	687,437.50	634,202.92
Medium Term Notes										
594918BP8	22304	MTN	10,000,000.00	08/08/2021	1.550	61,569.44	0.00	38,750.00	77,500.00	22,819.44
478160CD4	22309	MTN	15,000,000.00	03/03/2022	2.250	110,625.00	0.00	84,375.00	168,750.00	26,250.00
037833BU3	22323	MTN	15,000,000.00	02/23/2023	2.850	152,000.00	0.00	106,875.00	213,750.00	45,125.00
Subtotal			40,000,000.00			324,194.44	0.00	230,000.00	460,000.00	94,194.44
Negotiable CDs										
89114NUE3	22388	NCB	0.00	01/27/2021	0.150	6,770.84	0.00	2,708.33	9,479.18	-0.01
96130AFZ6	22396	NCB	0.00	02/10/2021	0.160	2,444.44	0.00	4,444.45	6,888.90	-0.01
87019VP76	22397	NCB	25,000,000.00	05/12/2021	0.190	2,243.06	0.00	11,875.00	0.00	14,118.06
65558TV89	22393	NCB	25,000,000.00	06/02/2021	0.220	4,583.33	0.00	13,750.01	0.00	18,333.34
89114W5M3	22409	NCB	25,000,000.00	06/30/2021	0.110	0.00	0.00	152.78	0.00	152.78
62478U6B7	22380	NCB	20,000,000.00	07/28/2021	0.200	13,333.33	0.00	10,000.00	0.00	23,333.33
78012UF83	22405	NCB	25,000,000.00	08/18/2021	0.130	0.00	0.00	3,791.67	0.00	3,791.67
21684XMM5	22400	NCB	25,000,000.00	10/20/2021	0.160	0.00	0.00	6,444.44	0.00	6,444.44
Subtotal			145,000,000.00			29,375.00	0.00	53,166.68	16,368.08	66,173.60
Municipal Bonds										
13063DLY2	22316	MUN	12,000,000.00	04/01/2022	2.350	70,500.00	0.00	70,500.00	0.00	141,000.00
91412G2U8	22339	MUN	3,000,000.00	05/15/2023	2.519	9,656.17	0.00	18,892.50	0.00	28,548.67
13032UXK9	22391	MUN	6,500,000.00	06/01/2023	0.553	2,995.42	0.00	8,986.25	0.00	11,981.67
127109PZ3	22336	MUN	3,035,000.00	08/01/2023	1.964	24,836.42	0.00	14,901.85	29,803.70	9,934.57
Subtotal			24,535,000.00			107,988.01	0.00	113,280.60	29,803.70	191,464.81
Local Agency Investment Fund (LAIF)										
SYS6501	6501	LA1	75,081,197.44		0.440	113,416.40	0.00	81,187.44	113,416.40	81,197.44
Subtotal			75,081,197.44			113,416.40	0.00	81,187.44	113,416.40	81,197.44
Union Bank Activity - Dividend										
SYS21111	21111	PA3	0.00		0.010	0.23	0.00	1.76	0.95	1.04
Subtotal			0.00			0.23	0.00	1.76	0.95	1.04
Supranationals										
4581X0CS5	22308	MC6	0.00	03/15/2021	1.875	82,812.50	0.00	57,812.50	140,825.00	0.00
459058GH0	22352	MC6	20,000,000.00	07/23/2021	2.750	241,388.89	0.00	137,500.00	275,000.00	103,888.89
4581X0DA3	22390	MC6	10,000,000.00	01/18/2023	2.500	113,194.44	0.00	62,500.00	125,000.00	50,694.44
45905U5U4	22356	MC6	0.00	01/27/2023	1.750	112,291.67	0.00	18,958.33	131,250.00	0.00
45950KCP3	22375	MC6	15,000,000.00	07/31/2023	2.875	180,810.42	0.00	107,812.50	215,700.00	72,922.92

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Data Updated: SET_QE: 04/19/2021 07:57

Run Date: 04/19/2021 - 07:58

Portfolio SCRZ

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AI (PRF_AI) 7.3.11

Report Ver. 7.3.11

Quarterly Reports
Accrued Interest
Sorted by Security Type - Maturity Date

Page 3

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
Supranationals										
459058JM6	22394	MC6	18,000,000.00	11/24/2023	0.250	4,625.00	0.00	11,250.00	0.00	15,875.00
4581X0CF3	22407	MC6	14,000,000.00	02/21/2024	3.000	0.00	28,000.00	18,666.67	0.00	48,666.67
459058JL8	22404	MC6	18,000,000.00	10/28/2025	0.500	0.00	27,500.00	10,750.00	0.00	38,250.00
		Subtotal	95,000,000.00			735,122.92	55,500.00	425,250.00	887,575.00	328,297.92
Money Market Mutual Funds 02										
SYS011119	22302	RRP	24,000,000.00		0.080	5,545.82	0.00	8,323.51	13,123.03	746.30
157 519 832 743	22283	RRP	100,002.43		0.010	123.85	0.00	3.27	126.28	0.84
		Subtotal	24,100,002.43			5,669.67	0.00	8,326.78	13,249.31	747.14
		Total	855,716,199.87			3,150,832.86	105,020.92	2,359,349.23	3,467,225.94	2,147,977.07

* 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: 04/19/2021 07:57

Run Date: 04/19/2021 - 07:58

DESCRIPTION OF INVESTMENT INSTRUMENTS

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.

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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.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Administration Department

SUBJECT: Correspondence

BACKGROUND

Official correspondence received by the Board is included herein.

RECOMMENDATION

Receive correspondence.

FUNDING IMPLICATIONS

None.

Vaccinating our children.

1 message

Nicholas Clifford <nickclifford1962@gmail.com>

Fri, May 21, 2021 at 7:57 PM

To: sroth@santacruzcoe.org, bvanallen@santacruzcoe.org, asanchez@santacruzcoe.org, awall@santacruzcoe.org, cbennett@santacruzcoe.org, eacosta@santacruzcoe.org, fsabbah@santacruzcoe.org, snichols@santacruzcoe.org, vvalentin@santacruzcoe.org, Rose Filicetti <rfilicetti@santacruzcoe.org>

Dear Board of Trustees,

This will be one of the most important emails you'll read this year. I didn't write the letter below personally, but it's vitally important that you please take the time to thoroughly read. Please do so with an open mind and heart. You'll see information from highly trusted sources, as well as government data & websites that you might be familiar with.

My hope is that some of you here will have the courage to speak out like I am, for when you understand the truth behind the risks of Covid19 and the experimental jabs for children, you'll feel morally compelled to say something. This will take immense courage as many seeing this email will be so set in their ways, that processing this information and working through their cognitive dissonance, will be too much for them. They will defend their view at all costs, they will attack and try to smear you and your reputation. Please stand strong in knowledge and truth, your children and grandchildren will be very proud of you one day.

Thank you in advance, and special gratitude for the brave person(s) who takes the time to research this information, feel free to reach out to me personally in confidence should you feel compelled. Nothing is more important at this moment in history to be brave, seek truth, and speak out. Nothing is more important than protecting our children, the defenseless ones, those trusting that adults are making the right decisions for their lives.

The same companies pushing these experimental treatments have a horrific record of fraud and deceit, with billions in fines. Just think about that for a moment.

For those with the courage to dive deep, you're about to embark on an amazing journey of awakening and discovery, your life will forever be changed. Finding purpose and truth is the ultimate gift to the planet and future generations.

sincerely,
Nicholas Clifford

<https://www.americasfrontlinedoctors.org>
<https://childrenshealthdefense.org/>

We are specifically writing this letter to make sure that everyone involved with the rapidly approaching covid-19 "vaccine" clinics, for children ages 12 and up, has all of the available information concerning the dangers of this product. Setting up these clinics at the school is unprecedented. **These products are not FDA approved, they have an emergency use authorization.** This information is essential for people to be able to decide if they want to participate in the trials for this experimental pharmaceutical product. Much of this information is, unfortunately, lacking from mainstream sources, be it media, medical staff or government officials.

Definition of Informed Consent: agreement or permission to do something from someone who has been given full information about the possible effects or results:

Informed consent is the cornerstone of medical ethics.

Legally, informed consent can be given only by an adult.

From <https://dictionary.cambridge.org/us/dictionary/english/informed-consent>

Please take your time to fully consider the following facts. There are **no long-term safety studies for children**, no data on co-administration of other vaccines, and no benefits for children to take this new “vaccine”.

Risks involved with the covid-19 “vaccine”:

1. The death rate for covid-19 for children under 19 is 0.00003%.
2. Asymptomatic individuals do not drive epidemics/pandemics.
3. The trials of this experimental pharmaceutical product will not officially be concluded until 2022/2023
4. These products are not FDA approved, they have an emergency use authorization, which is not the same as FDA approval.
5. Many injuries and deaths have been reported to the Vaccine Adverse Events Reporting System (VAERS) after people received the covid-19 “vaccine”.
6. The manufacturers of the covid-19 “vaccines” all have a long history of criminal behavior.
7. The manufacturers are not liable (you can’t sue them) for any injury caused by the covid-19 “vaccines”.
1. **The death rate for covid-19 for children under 19 is 0.00003%.** Children are the demographic at lowest risk.



It is well-accepted that children have a statistically zero chance of dying from COVID. The CDC shows the K-12 mortality rate from or with COVID is .00003.^[1] Any intervention, especially one that is prophylactic, must cause fewer harms to the recipients than the infection. Since children have the lowest death rate from COVID infection, the cost-benefit of administering to children an investigational vaccine with emerging safety issues is especially difficult to justify. Therefore, it is clearly irrational to vaccinate children with a COVID vaccine to protect them from death. <https://www.cdc.gov/coronavirus/2019-ncov/community/schoolschildcare/k-12-testing.html>

2. Asymptomatic individuals do not drive epidemics/pandemics.

Given these facts, an unfounded theory has emerged to use students as pawns who, if vaccinated, could somehow stop transmission to teachers and school staff. However, the data shows: students are *not* asymptomatic carriers, they and teachers have *far lower* rates of COVID diagnosis than the general population, and the vaccine does not prevent person-to-person transmission.

Contrary to popular opinion, asymptomatic transmission is unfounded. Students are not disease reservoirs and are clearly not COVID vectors. The School Response COVID Dashboard shows that students and staff are among the least likely to be diagnosed with COVID. Compared to the positivity rate of 8.1% in the general California population in the most recently available data period (12/13/20), only 0.56% of California students tested positive for COVID, and the staff positivity rate was only 1.46%, even though teachers are daily interacting with students. This proves it is a significant mistake to assume children are asymptomatic vectors. In fact, in Germany, students are valued as the “brakes” to COVID transmission.

In a 2020 Health & Human Services press conference, Dr. Fauci stated “even if there is some asymptomatic transmission, in all the history of respiratory-borne viruses of any type, asymptomatic transmission has never been the driver of outbreaks. The driver of outbreaks is always the symptomatic person. Even if there’s a rare asymptomatic person that might transmit, **an epidemic is not driven by asymptomatic carriers.**”

A meta-analysis of 54 studies on transmission amongst almost 78,000 participants found that only 0.7% of cases attributed to “household transmission” could have spread from pre-symptomatic or asymptomatic carriers in the household.

Additionally, a study among 10 million residents of Wuhan China demonstrated that *asymptomatic transmission was non-existent*. Among 300 possible carriers, “virus cultures were negative for all asymptomatic positive and re-positive cases, indicating no “viable virus” in positive cases detected in this study. All asymptomatic positive cases, re-positive cases and their close contacts were isolated for at least 2 weeks until the results of nucleic acid testing were negative. None of the detected positive cases or their close contacts became symptomatic or newly confirmed with COVID-19 during the isolation period.”

<https://jamanetwork.com/journals/jamanetworkopen/fullarticle/2774102> <https://www.nature.com/articles/s41467-020-19802-w>

https://statsiq.co1.qualtrics.com/public-dashboard/v0/dashboard/5f78e5d4de521a001036f78e#/dashboard/5f78e5d4de521a001036f78e?pageId=Page_c0595a5e-9e70-4df2-ab0c-14860e84d36a <https://www.usnews.com/news/world/articles/2020-07-13/german-study-shows-low-coronavirus-infection-rate-in-schools> and

<https://theweek.com/speedreads-amp/925304/german-researchers-argue-children-may-act-brake-coronavirus-infections>

<https://youtu.be/vrAvjU2LBkg>

<https://pubmed.ncbi.nlm.nih.gov/32513410/>

3. The trials of this experimental pharmaceutical product will not officially be concluded until 2022/2023

Currently, under EUA (Emergency Use Authorization), even if the FDA rushes approval, the earliest the Moderna and Pfizer/BioNTech experimental vaccines could be considered by FDA for full licensure (in adults only) is when the trials are expected to conclude, on October 27, 2022 and January 31, 2023, respectively. Neither Pfizer/BioNTech nor Moderna have completely disclosed everything in their vaccines, nor is full disclosure required by the FDA.

[22] See e.g., *Lorillard Tobacco Co. v. Reilly*, 533 U.S. 525, 570-71 (2001)

4. These products are not FDA approved, they have an emergency use authorization, which is not the same as FDA approval.

Currently, no covid shots are approved or licensed, including Moderna, Pfizer, Johnson and Johnson, AstraZeneca, and 70+ others. Current ones in use are under EUA: Emergency Use Authorization and have

specific conditions to adhere to under EUA.

Moderna: On December 18, 2020, the Moderna biological product was issued (EUA) status by the FDA. This is the first product they have ever brought to market. (the FD&C Act or the Act) (21 U.S.C. 360bbb-3).

<https://www.fda.gov/media/144636/download>

Pfizer: On December 11, 2020, FDA issued an EUA for the unapproved biological product, Pfizer-BioNTech COVID-19 Vaccine, for active immunization against COVID-19 in individuals 16 years of age and older. (Pfizer fact sheet)

<https://www.fda.gov/media/144412/download>

<https://www.fda.gov/media/144413/download>

https://www.fda.gov/media/144413/download?fbclid=IwAR00a48tUcKo-owxjGKeTk7y_SQjeryewJEZAVvBLv-3RYItpnTLQFY5WtQ

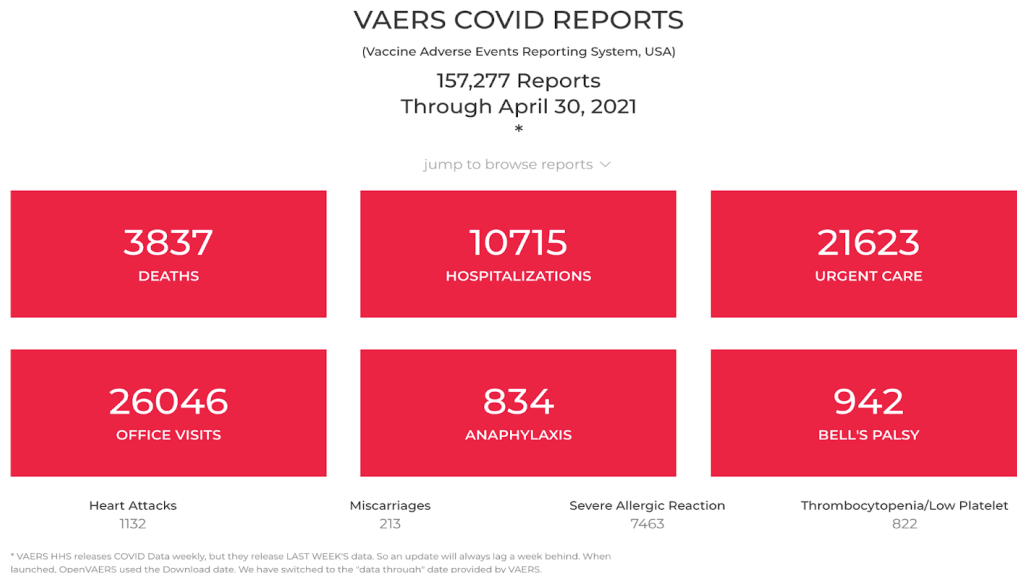
Johnson and Johnson: Although J&J has never brought a vaccine to market before, on February 27, 2021, the FDA issued an Emergency Use Authorization for use of Johnson and Johnson single dose vaccine.

<https://www.fda.gov/media/146303/download>

<https://www.fda.gov/media/146304/download>

<https://www.fda.gov/media/146305/download>

5. Many injuries and deaths have been reported to the Vaccine Adverse Events



Reporting.

System (VAERS) after people received the covid-19 “vaccine”.

<https://www.openvaers.com/covid-data>

6. The manufacturers of the covid-19 “vaccines” all have a history of criminal behavior and are convicted felons.

Johnson and Johnson:

<https://www.justice.gov/opa/pr/johnson-johnson-pay-more-22-billion-resolve-criminal-and-civil-investigations>

Pfizer: <https://www.sec.gov/news/press-release/2012-2012-152htm>

Pfizer testing drugs on unknowing participants in Nigeria.

<https://www.washingtonpost.com/wp-dyn/content/article/2007/07/02/AR2007070201255.html>

AstraZeneca:

<https://www.justice.gov/opa/pr/pharmaceutical-giant-astrazeneca-pay-520-million-label-drug-marketing>

<https://www.reuters.com/article/us-astrazeneca-texas-lawsuits-idUSKBN1KT0Q9>

Moderna:

Previously from Moderna, "No mRNA drug has been approved in this new potential category of medicines, and may never be approved as a result of efforts by others or us. mRNA drug development has substantial clinical development and regulatory risks due to the novel and unprecedented nature of this new category of medicines."

<https://www.statnews.com/2017/01/10/moderna-trouble-mrna/>

7. The manufacturers are not liable (you can't sue them) for any injury caused by the covid-19 "vaccines".

<https://www.cnn.com/2020/12/16/covid-vaccine-side-effects-compensation-lawsuit.html>

<https://www.phe.gov/Preparedness/legal/prepact/Pages/default.aspx>

https://www.sec.gov/Archives/edgar/data/1682852/000119312518323562/d577473ds1.htm#toc577473_6

https://www.sec.gov/Archives/edgar/data/1682852/000119312518323562/d577473ds1.htm#toc577473_6

<https://www.fda.gov/media/144434/download>

<https://www.clinicaltrials.gov/ct2/show/study/NCT04665258>

We are a coalition of organizations, composed of concerned people, who are providing information to others about the dangers of covid-19 "vaccines". We do this so that others will be able to truly give informed consent when deciding to take this product. This is done out of a concern for the health of all.

Our organization's mission is to protect children. We will use all legal means necessary to protect the children.

Informed consent is essential for every child and parent before deciding to take this product. We assume you will notify parents and students that these shots are not FDA approved, **there are inherent risks, and parents have the right to choose without coercion or intimidation.** Thank you for your time.

Amy Bohn

Denise Young

Executive Director of PERK



Executive Director of Children's Health Defense-CA



Delegate Assembly Report

May 2021



TOPICS

- 1** MENTAL AND SOCIAL-EMOTIONAL HEALTH OF STUDENTS AND STAFF P. 4
- 2** PROFESSIONAL DEVELOPMENT/NEW HIRE TRAINING P. 6
- 3** USE OF ONE-TIME FUNDS P. 8
- 4** LEARNING RECOVERY P. 10
- 5** PROGRAM DELIVERY P. 12
- 6** RETURN TO CAMPUS PROTOCOLS/HEALTH AND SAFETY P. 14
- 7** OTHER CHALLENGES IN FALL PLANNING AND IMPLEMENTATION P. 16



DELEGATE ASSEMBLY REPORT MAY 2021

CSBA's Delegate Assembly is a vital link in the association's governance structure. Delegates help ensure that the association reflects the interests of school districts and county offices of education throughout the state. Nearly 250 elected board members from CSBA's 21 geographic regions gathered virtually May 15–16 to learn more about the May Budget Revision, the latest research on student academic and social-emotional interventions, updates from CSBA's Climate Change Taskforce, the Education Legal Alliance and more. On the final day, Delegates separated into breakout groups to discuss the challenges of planning for summer school and the coming school year, areas to prioritize, what they learned from the prior year of distance learning, and how they plan to implement programs and services with the help of new state and federal funding.

Most Delegates expressed serious concern about the mental and social-emotional health of students and staff, specifically how they can best support children and their teachers in this area at a time of great need. Other frequently discussed challenges included the hiring of additional staff or reallocation of existing staff to reflect changing needs and priorities, professional development and training, strategic use of one-time funding, initiatives to accelerate learning recovery, and planning fall program delivery modes to account for uncertainty around health and safety protocols.

This report synthesizes the conversations held in May 16 breakout rooms into seven common topics that local educational agencies should consider as they continue planning for the start of the 2021–22 academic year. These subjects include:

- › Mental and social-emotional health of students and staff
- › Professional development and new hire training
- › Use of one-time funds
- › Learning recovery
- › Program delivery
- › Return to campus protocols on health and safety
- › Assorted challenges related to fall planning and implementation

TO FURTHER SUPPORT THE WORK OF OUR MEMBERS, CSBA'S RESEARCH AND EDUCATION POLICY DEVELOPMENT DEPARTMENT IS DEVELOPING A COMPANION PIECE OF BEST PRACTICES, SAMPLE POLICIES AND OTHER RESOURCES FOR ADDRESSING THE ISSUES HIGHLIGHTED THROUGHOUT THIS REPORT.



TOPIC 1 **MENTAL AND SOCIAL-EMOTIONAL HEALTH OF STUDENTS AND STAFF**

Student experiences during the pandemic have varied greatly, but nearly all children have felt some degree of isolation and loneliness, while others have endured hardships at home such as COVID-related sickness or deaths of family members, parental unemployment or homelessness. Some students took on jobs to help support their families or cared for younger siblings and helped with their schooling.

A Gallup poll conducted in May of 2020 found that among parents of K-12 youth, 29 percent reported their child was “already experiencing harm” to their emotional or mental health because of physical distancing and pandemic-related closures of schools and businesses. Recent data show the issue has only since worsened, with more than half of students in California experiencing serious stress, anxiety or depression at least some time during the past year, and an increasing number said they had suicidal thoughts.

District and county office of education trustees see the struggles students have faced and expressed great concern as well as commitment to address the needs of students, families and staff alike.

LEAs are getting creative — one is working with Sports for Learning, which blends social-emotional learning and physical activities. Another LEA is in the process of building “two big mental health and wellness centers” that will be in operation by fall and is working with community groups to ensure the centers are open 24/7.

Working with nearby institutions of higher education and local community, nonprofit and faith-based groups was a strategy outlined by numerous Delegates as a way to quickly scale up the accessibility and breadth of services available to students, staff and families.

- › Several Delegates spoke about expanding social-emotional curriculum and, as a result, educator training. Positive Behavior Interventions and Supports and Multi-Tiered Systems of Support were identified as a “great help to make sure kids are all being served” by one Delegate — an opinion shared by numerous other Delegates. Others are relying on online options such as Care Solace to quickly connect students and families to mental health services.
- › Many LEAs are planning to increase mental health staffing in some capacity. Strategies often reflected the size and region where an LEA is located, with larger urban LEAs looking to hire additional staff, and smaller rural LEAs training current staff to identify and work with students who are struggling.
- › Hiring practices also differ from one LEA to the next. Many are hiring social workers, counselors, and counseling interns while others are relying on teachers on special assignment. LEAs are also keeping equity top of mind, seeking out bilingual therapists and liaisons specializing in working with Latino families, LGBTQ youth, Native American communities, foster and homeless youth, and other high-need student populations.
- › Surveys and assessments such as the California Healthy Kids Survey and social-emotional assessments will be used to determine overall student wellness, while Delegates reported that ongoing screenings will continue with the help of social workers and other support staff.
- › Home visits and family counseling are likely to become more frequent, as many LEAs seek to connect families and youth to both new services and underutilized existing ones.
- › Student board members have proven helpful in shaping mental health and social-emotional supports by sharing their perspectives, according to several Delegates. At least a handful of Delegates reported they would create “student forums” focused on mental health.
- › Some LEAs are also looking to provide support to staff, while others expressed a desire for guidance on how best to provide mental health resources for staff. One Delegate said cooking, health and wellness, yoga, stress relief and other programming would be offered to staff and administration. Staff wellness support will prove incredibly important, as many Delegates cited teacher burnout as a major concern.
- › Family resource centers that provide and connect families to community parenting courses, housing, nutrition, mental health and other services will be created or expanded in some LEAs. Some LEAs are more seriously looking at the components of community schools in order to better connect social-emotional learning, and physical and mental health services with families in need.



TOPIC 2

PROFESSIONAL DEVELOPMENT/ NEW HIRE TRAINING

Professional development for certificated and classified staff is critical to ensuring programming is understood and implemented appropriately. In addition to any new programs and policies, staff may need to be refreshed on existing ones. Many Delegates said that professional development in the upcoming year will be more comprehensive, with areas of focus largely dedicated to mental health, social-emotional or trauma-informed practices, the use of technology in the classroom and more.

- › The majority of Delegates said significant time and training for all staff would center around trauma-informed practices and mental health for both certificated and classified staff. Equity training will also be a regular fixture in LEAs throughout the state.
- › Some LEAs are also adding restorative justice, implicit bias and equity training in light of both the racial reckoning that has taken place nationwide in the last year and the likelihood that more children will return to the classroom with behavioral challenges. Dr. Tyrone Howard of UCLA and Nicole Anderson, founder and CEO of Nicole Anderson and Associates Consulting, LLC, were named by several Delegates as those who conduct trainings in these areas.
- › Professional development among classified staff will differ from one person's role to the next. Those who clean and sanitize classrooms, buses and other common spaces must be trained by maintenance and operations on what is expected; staff hired to aid special education students with significant

physical needs — such as those who rely on feeding tubes — will require specialized training; and those who administer medication to children each day must be trained to understand all protocol associated with doing so.

- › Many LEAs will need to train new staff, volunteers or interns to provide tutoring and other academic supports to students that aligns with district requirements. Current staff will also receive training in many LEAs to provide intensive, personalized academic assistance, conduct assessments and offer remediation.
- › For those LEAs starting new virtual academies, training will be conducted on how to start and present this mode of instruction.
- › Instructional coaches will conduct trainings in many cases, as will county offices of education staff and other teachers. In many LEAs, teacher mentorships will be a significant source of support.
- › Professional development will be more comprehensive than in years past, encompassing far more social-emotional and trauma-informed components, as well as technology use in the classroom. As a result, several Delegates said it will be an ongoing process. Many said about five days for professional development would be or already were built into the school calendar. Some split these days up while others held training over the course of a week.



TOPIC 3 USE OF ONE-TIME FUNDS

Both California and federal leaders have provided — and continue to propose — significant one-time money for programs that address student need. One-time funding does little to address the long-term ability of schools to contend with ongoing financial pressures, however, and LEAs are rightfully wary of relying on such allocations to solve longstanding problems that require continued spending. Still, with staffing needs so deep, many Delegates discussed the likelihood of using at least some one-time funding for hiring or retaining both certificated and classified staff. Other common uses included training, stipends and facilities.

- › Training will be one of the most common uses of one-time funds, as outlined in the previous section.
- › Some Delegates said they would use at least some one-time funding to either retain educators or bring back some of those who had been laid off, which could help with the reduction of class sizes.
- › Pay increases were also cited by several Delegates as potential uses of one-time funds — be it for paraprofessionals, substitute teachers, assistant principals or other staff. Other Delegates said stipends would be offered to bilingual and biliterate educators, bus drivers and teachers who provide expanded learning before or after school.
- › LEAs also plan to use one-time funding to make long-needed facilities upgrades and replace or upgrade HVAC systems.

- › To address the many mental and social-emotional health needs of students, many LEAs are using one-time funds to bring in school counselors and psychologists for as long as they can afford to.
- › Several Delegates said one-time funding will be used to provide students with Chromebooks and hotspots. At least one LEA purchased cameras to track teacher movement in their classrooms to allow students at home better access, while another cited voice amplification technology in the classroom.
- › At least one LEA is using the funds to pay for a late bus that will allow children who ride the bus to stay on campus and receive expanded learning supports.
- › One Delegate emphasized the need to be “cautious and build capacity and know that [as] this money is coming in we need to plan accordingly so we do not find ourselves in four years trying to figure out what we will do for money,” and many agreed. One Delegate recommended staggering spending as best as possible, as students’ needs will continue to change over time.



TOPIC 4 LEARNING RECOVERY

There is no shortage of research showing the urgent need to address the learning disruptions experienced by children since the start of the pandemic, which experts suggest has exacerbated pre-existing educational inequities throughout the country. Many studies have found that low-income and rural students were likely impacted by unreliable access to devices and/or broadband, making it difficult to access online instruction. Other children simply did not have a quiet place at home to learn, while others struggled with food or housing insecurity or with limited adult support. In addition, distance learning is simply more difficult to implement successfully for students with disabilities, English learners, homeless youth and children in the earlier grades.

LEAs will undoubtedly prioritize early assessment to determine where students need learning recovery interventions and tailor instruction and supports accordingly. Among the most common methods of supporting students mentioned by Delegates:

- › One-on-one and small group tutoring and mentoring will be a regular fixture in LEAs statewide, as nearly every breakout group reported some mention of these interventions. “This is an extraordinary chance to do things we’ve always wanted to do,” said one trustee, whose sentiment was shared by several others.
- › Those who will provide tutoring and other intensive academic supports across many LEAs largely include retired teachers, college students, those in educator credentialing programs and community organization staff.

- › Equity and the needs of English learners, students with disabilities and other youth most impacted by the extended lack of in-person learning is at the forefront of many LEAs' priorities. Curriculum and equity work is being accelerated in some LEAs to address learning recovery.
- › Several LEAs have adopted social-emotional curriculum to assist in addressing mental health needs.
- › LEAs are poised to use different assessments to identify where children are academically. STAR testing, Next Generation Math assessments, PSAT and NWEA scores, programs like i-Ready and IXL, growth models and textbook publishers' assessments were among those listed. Some will be piloting new assessment systems.
- › New science curriculum has been adopted in several LEAs, as well as social studies, ethnic studies, history, and mathematics.



TOPIC 5 PROGRAM DELIVERY

Following weeks of uncertainty, Gov. Gavin Newsom announced during the May Budget Revision presentation that distance learning legislation would sunset on June 30, while allowing LEAs to provide students the option to learn at home through more traditional independent study programs. That flexibility will prove useful for LEAs — many of which are already considering beefing up virtual, independent study programs for those families not yet ready to return to in-person learning, as well as for those students who thrived in a distance learning environment. Where some LEAs differed was in their approach to allowing online learners to partake in extracurriculars in person.

- › Many LEAs will offer both full-time in-person instruction and independent study through either a traditional program or by online instruction through a virtual academy in the fall, while a significant portion of others will only offer full-time in-person instruction. Few Delegates reported plans to rely on a hybrid instruction model, though more expressed a desire to maintain that option as a backup should COVID cases experience a surge this winter.
- › Many Delegates expressed the need for flexibility at the local level to plan varied modes of delivery for instruction, especially regarding distance learning models that will become part of their independent study program. Some Delegates spoke of operating virtual instruction run out of a separate facility, through the county office of education, or with dedicated teachers.
- › Among those LEAs planning to offer independent study options, many are relying on programs that

were already in place prior to the pandemic. Many are also looking to expand these offerings or develop online options for the first time. Several Delegates said that so few families expressed interest in remaining in distance learning that it would not be financially viable to establish a virtual academy.

- › Even among those Delegates planning to offer only full-time in-person instruction in fall, many noted that technological gains made during distance learning will be incorporated in the classroom.
- › Some LEAs are expecting significant dips in student enrollment — in some cases as high as 20 percent, with one district reporting 25 percent of families opting to remain in online learning when school reopened. Outreach is being conducted in several regions to keep students in the LEAs. One Delegate reported they brought in experts to inform parents of the district’s safety plan and program to encourage families to return in the fall.
- › Several Delegates reported that children who enrolled in virtual academies would not be permitted to play a sport or participate in band or choir in person. Other districts said students could participate in extracurriculars at whichever campus would be considered their “home school.”
- › Though enrollment numbers are subject to change as fall approaches, a handful of Delegates expect up to 10 percent of their students to enroll in a virtual academy. At least a few Delegates expect fewer than 20 families to remain in an independent study distance learning option. Others report fewer than 3 percent of children are expected to remain in independent study, whether traditional or virtual learning. A few Delegates expressed serious concern regarding the high percentage of students who do not appear likely to return to their district.



TOPIC 6

RETURN TO CAMPUS PROTOCOLS/ HEALTH AND SAFETY

As of this writing, no additional guidance has been provided to California LEAs related to recent changes in masking requirements and return-to-campus protocols in fall will look similar to this spring, according to many Delegates. This time around, however, trustees have a better idea of what to expect. That could make some things go more smoothly, though Delegates mentioned that mitigation strategies on campus are expensive and ongoing. LEAs are addressing health and safety this fall in the following ways:

- › Replacing or upgrading campus HVAC systems was far and away one of the most common responses among Delegates.
- › Regular sanitizing of classrooms, buses, multi-purpose rooms and other places where students and staff meet will be ongoing, as will efforts to socially distance students in the classroom, during mealtimes and other instances where large groups gather. Extra staff will be hired in many LEAs to ensure regular disinfection occurs.
- › LEAs are working closely with county officials from local health departments and offices of education to establish guidelines and build infrastructure around personal protective equipment. At least one Delegate spoke of the need to hire staff to keep track of and distribute all the PPE stored in a district warehouse.

- › Masking policies for fall are still undecided, especially in light of recent state and federal health guidance, according to many Delegates. Most reported they would rely on guidance from state or county health departments, the Centers for Disease Control and Prevention, or another government agency.
- › Some LEAs are planning to or already have added an air purifier and/or filtration system to each classroom and bus.
- › A handful of LEAs are also moving away from the use of communal drinking fountains and are installing filling stations for water bottles, as well as touchless dispensers for handwashing, soap and paper towels.



TOPIC 7

OTHER CHALLENGES IN FALL PLANNING AND IMPLEMENTATION

Some of the challenges and bright spots highlighted by Delegates revolved around more general topics as outlined below.

Communication/engagement

- › Many Delegates agreed that communication with stakeholders is at a much higher level than before the pandemic, and that is a silver lining that is likely to become the norm. Some Delegates reported the use of newsletters, social media, apps, email, robocalls, personal calls from the superintendent, and even “using a radio station to communicate to parents in Spanish and in English on two different channels.”
- › Largely through an increased use of technology by LEAs, families have received up-to-date information and weekly and monthly updates on topics including reopening strategies, community COVID-19 rates, meal distribution and the availability of other resources and supports.
- › While some reported the need to ramp up communication to re-engage families and discussed the prospect of more “townhall forums,” other Delegates pointed out the need to maintain a balance between communication and information overload, as well as the need to ensure a level of empathy in communications for communities hit hard by the pandemic.

General uncertainty/need for clarity and guidance

- › The inability to plan ahead has been challenging for LEAs, with many reporting general uncertainty in part due to revolving — and in some instances opposing — guidance from local, state and federal leaders. This has proved a significant barrier to confidently communicating with stakeholders or reopening campuses.
- › Due to declining enrollment and a fluctuating number of families considering remaining in an online learning setting, some Delegates said determining the number of certificated staff they would need is a “guessing game.” As a result, Delegates cited the need for flexibility to handle changes as they arise.

Vaccines

- › Though they are now widely available throughout California and some LEAs are even hosting vaccination centers, the COVID-19 vaccines are still creating challenges for many LEAs, and a significant portion are navigating difficult questions. Common questions that arose in breakout rooms included:
 - » While we do not have statutory authority to mandate vaccines, can we ask employees for proof of vaccination? What about students? This will be especially important once the masking mandate is lifted for vaccinated individuals in California.
 - » Once the vaccines are approved by the U.S. Food and Drug Administration, will they be required for staff and students? This could raise concerns in communities where there is significant hesitancy around vaccinations.
- › Several Delegates said there is a need for guidance and cooperation from local and state health officials to address these and other questions, and to help LEAs better and more accurately communicate with stakeholders.

Working with unions

- › Many Delegates said one of their biggest challenges has been collaborating with their local teacher and labor unions. Negotiations over school reopenings have been fraught, and in some instances, board recall elections have been discussed.
- › Other Delegates have had the opposite experience, noting that their labor partners have been both cooperative and understanding of the difficult choices board members are being asked to make. One Delegate also noted that “with respect to negotiations, it is important to be broad in MOUs. Specific details can lock in and prevent future changes.”

California School Boards Association

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May/2021



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services
Angela Meeker, Senior Director, District Support and Leadership

SUBJECT: Certificates of Completion for Administrative Credential Training

BACKGROUND

The County Board of Education will recognize administrators who have completed the Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II.

RECOMMENDATION

Receive report.

FUNDING IMPLICATIONS

None.



400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

The Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II, is proud to recognize the work of 24 administrators who persisted through challenging times and will be completing their clear administrative credential this summer.

The 4th cohort to graduate from this COE program includes leaders from across our region (both Santa Cruz and San Benito counties) who serve as principals, assistant principals, coordinators, an assistant director for the New Teacher Project and leadership within district offices. Over the past two years, this cohort has shown tremendous commitment to collaboration and professional learning to support equitable outcomes for all students.

This cohort had support from the coordinator, Mary Anne James and instructor Murry Schekman, and our wonderful mentors: Alicia Escobar, Kathy Arola, Derek Grasty, Sandy Mast, Cynthia Balthaser, Marty Krovetz, Mary Anne James and Mary Gaukel Forster.

We would like to provide each candidate with a certificate recognizing this great accomplishment.

Wendy	Baltazar
Tanya	Boyle
Jamie	Brown
Lauren	Friend
Greg	Fry
Gretchen	Giuffre
Christina	Hadreas
Edward (Ned)	Hearn
Rob	Hoffman
Jennifer	Izant Gonzales
Daniel	Jacobsmeier

Carl	Jacquard
Rishi	Lal
Blanca	Madriz
Maylani	Mahler
Jennifer	Miller
Michelle	McKinney
Selene	Munoz Casas
Suzzanne	Ordway
Josh	Phillips
Jennifer	Proudfoot
Amy	Spiers
Emma	Veltri
Danielle	Winters



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Retirement Recognitions

BACKGROUND

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employees who are planning to retire in the 2020-2021 school year.

Retirees:

- John Armstrong, Director, Alternative Education
- Robin Beall, Senior Account Specialist - Benefits, Business Services
- Elaine Bungo, Financial Analyst, Business Services
- David Burke, Teacher, Alternative Education
- Susan Di Orio, Account Specialist IV, Business Services
- Christina Dinsmore, Senior Administrative Secretary, Tech+
- Elizabeth Heimsoth, Senior Account Specialist, Business Services
- Leslie Kootstra, Senior Executive Assistant, Business Services
- Debbie Reynon, Instructor, CTEP
- Blanca Sanchez, Instructional Aide, Alternative Education
- Julia Skelton, Fiscal Accountant, Alternative Education
- Sharon Wright-Miller, Administrative Secretary, Alternative Education
- Bryan Wall, Deputy Superintendent

RECOMMENDATION

Honor retirees by receiving presentations.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: COVID-19 School Update

BACKGROUND

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to support students and families during the COVID-19 Pandemic.

RECOMMENDATION

Receive the presentation.

FISCAL IMPLICATIONS

None.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Debi Bodenheimer, Associate Superintendent, Educational Services

SUBJECT: Santa Cruz County Office of Education Summary of Support for School Districts

BACKGROUND

In accordance with Education Code § 52066(i), the County Superintendent of Schools must prepare an annual summary of how the County Superintendent of Schools plans to support school districts and schools within the county.

RECOMMENDATION

Receive presentation.

FUNDING IMPLICATIONS

None.

COE Summary of Support Report for 20-21

Debi Bodenheimer
Associate Superintendent, Educational Services
June 17, 2021



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1

Purpose of the Report

This report is required to be submitted every June to the COE Governing Board along with the LCAP and budget requirements (for review not approval).

That requirement was suspended last June due to COVID-19 (and the suspension of the LCAP) and was reimposed with a due date of October 31. A report to the board was presented in October, 2020.

The report is to be reviewed by the COE board and then submitted to the CDE.

The report has three specific areas that need to be addressed, along with a collaboration and budget report section. This is an update from October.



2

Goal 1: Approve all LCAPs

The first required goal is to review and approve all district LCAPs.

- COE staff supported LCAP writing and planning.
 - Senior Director of District Support held ongoing meetings and also did a training with the business department.
 - The staff conducted early review of LCAPs in May to give feedback prior to board meetings.
- LCAPs are currently going through the approval process in districts.
- COE staff will review final LCAPs starting in early July and will send feedback and letters of approval.



3

Goal 2: Provide Technical Assistance

We are currently providing Differentiated Assistance (DA) to Pajaro Valley Unified School District and San Lorenzo Valley Unified School District.

PVUSD:

Foster Youth	4 - Achievement 5 - Student Engagement 6 - School Climate	4 - Academic Indicator/CAASPP 5 - Chronic Absenteeism 6 - Suspension Rate
Students with Disabilities	4 - Achievement 5 - Student Engagement 6 - School Climate 8 - Course of Study	4 - Academic Indicator/CAASPP 5 - Graduation Rate 6 - Suspension Rate 8 - College and Career

SLV:

SLV	Homeless Youth	5 - Student Engagement 6 - School Climate	5 - Chronic Absenteeism 6 - Suspension Rate
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4

Technical Assistance

Our team did the following to support PVUSD and SLV:

- Held regular meetings with each district DA team to discuss action planning around Special Ed support (PV) and attendance/suspension (SLVUSD)
- Created action plans for each district
- Reviewed pertinent data including analyzing homeless attendance data by student in SLV and looking at student achievement benchmark data in PVUSD
- Did a “root cause analysis” to determine the cause of student needs
- We will continue the work next year.



5

Goal 3: Provide Support in Implementing LCAP

The last required goal is to support districts in implementing their LCAPs.

- Analyze LCAPs to see what the needs are in the districts (this was done last fall and a PD plan was created, we will do so again this July).
- Provide professional development (and incorporate into the 21-22 COE Professional Learning Plan).
- Continue the Professional Learning Network (with LCAP writers) to support PD, improvement science and data analysis.
- Provide additional networks for cross district collaboration.
- Collaborate within COE departments to offer the most relevant PD possible.



6

Collaboration Efforts

This section delineates the collaboration we have with the following organizations:

- [CCEE](#): California Collaborative for Educational Excellence
- CDE: California Department of Education
- [CCSESA](#): California County Superintendents Educational Services Association
- Geographic Lead Agencies (Mid State Collaborative): Led by Tulare COE
- System of Support Lead Agencies (Region V)



7

Budget

Differentiated Assistance & LCAP Support Plan	2020-2021 Estimated Costs
Total Budget	766,667.00
Certificated Staff - salaries and benefits	547,315.96
Classified Staff - salaries and benefits	40,706.97
Materials and Supplies	8,000.00
Travel, Professional Development, Professional Services	0
Indirect Costs	49,688.00
Total Estimated Cost	645,710.93
Total Unencumbered Budget (so far)	120,956.07



8

	Prior Year Fund Balance	799,595
	Revenue	666,667
	Total Revenue & Beginning Balance	1,466,262
	Certificated Salaries	403,412
	Classified Salaries	56,227
	Benefits	193,628
	Supplies	12,100
	Services	98,709
	Indirects	66,029
	Total Expenses	830,106
	Projected Ending Fund Balance	636,156



Summary/Questions

Our support goes far beyond these three required areas!

A written report will be submitted to the CDE by the end of the month.

Does the Board have any questions?





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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

SUBJECT: Federal Program Monitoring (FPM) Santa Cruz County Office of Education

BACKGROUND

The Board will receive a report of the Federal Program Monitoring process for the Santa Cruz County Office of Education.

RECOMMENDATION

Receive presentation.

FUNDING IMPLICATIONS

None.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Rebecca Olker, Senior Director, Fiscal Services

SUBJECT: Actuarial Study of Retiree Health Liabilities

BACKGROUND

The Board will receive a report of the Actuarial Study of Retiree Health Benefits, as is required every two years in compliance with GASB 74/75.

RECOMMENDATION

Receive presentation.

FUNDING IMPLICATIONS

None.

**Santa Cruz County Office of Education
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2019
Measurement Date: June 30, 2020
For Fiscal Year-End: June 30, 2021**

*Prepared by:
Total Compensation Systems, Inc.*

Date: May 13, 2021

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Santa Cruz County Office of Education
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Santa Cruz County Office of Education to determine the liabilities associated with its current retiree health program as of a June 30, 2020 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2021. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2021 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2021 measurement date is provided on page 13.

B. Key Results

Santa Cruz COE uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2020 will be used on a look back basis for the June 30, 2021 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>	<i>June 30, 2019 Measurement Date for June 30, 2020 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$10,019,001	\$9,736,281
Fiduciary Net Position (FNP)	\$9,407,496	\$9,059,660
Net OPEB Liability (NOL)	\$611,505	\$676,621
Service Cost (<i>for year following</i>)	\$486,669	\$473,644
Estimated Pay-as-you-go Cost (<i>for year following</i>)	\$849,569	\$858,977
GASB 75 OPEB Expense (<i>for year ending</i>)	\$694,854	\$489,277

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>	<i>June 30, 2019 Measurement Date for June 30, 2020 Fiscal Year-End</i>
Valuation Interest Rate	7.00%	7.00%
Expected Rate of Return on Assets	7.00%	7.00%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

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C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2019 Measurement Date	\$9,736,281	\$9,059,660	\$676,621
Service Cost	\$473,644	\$0	\$473,644
Interest on TOL / Return on FNP	\$668,053	\$335,208	\$332,845
Employer Contributions*	\$0	\$858,815	(\$858,815)
Benefit Payments*	(\$841,587)	(\$841,587)	\$0
Administrative Expenses	\$0	(\$4,600)	\$4,600
Experience (Gains)/Losses	(\$17,390)	\$0	(\$17,390)
Changes in Assumptions	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change	\$282,720	\$347,836	(\$65,116)
Actual Balance at June 30, 2020 Measurement Date	\$10,019,001	\$9,407,496	\$611,505

* Includes \$114,176 due to implied rate subsidy.

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

Balances at June 30, 2021 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$1,393,444	(\$15,987)
Changes in assumptions	\$0	\$0
Differences between projected and actual return on assets	\$255,089	(\$30,441)
Total	\$1,648,533	(\$46,428)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2022	\$199,799	(\$16,624)
2023	\$199,799	(\$16,623)
2024	\$199,796	(\$1,403)
2025	\$194,611	(\$1,403)
2026	\$134,729	(\$1,403)
Thereafter	\$719,799	(\$8,972)
Total	\$1,648,533	(\$46,428)

Total Compensation Systems, Inc.

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2021	<i>Expense Component</i>
Service Cost	\$473,644
Interest Cost	\$668,053
Expected Return on Assets	(\$634,618)
Administrative Expenses	\$4,600
Recognition of Experience (Gain)/Loss Deferrals	\$133,326
Recognition of Assumption Change Deferrals	\$0
Recognition of Investment (Gain)/Loss Deferrals	\$49,849
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2021	\$694,854

* May include a slight rounding error.

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2020 to June 30, 2021 minus prior contributions after the measurement date of \$810,295 should also be reflected in OPEB expense. June 30, 2021 deferred outflows should include contributions from July 1, 2020 to June 30, 2021.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2020 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$1,359,230	(\$166,834)
Current Assumption	\$611,505	\$611,505
1% Increase in Assumption	(\$44,729)	\$1,485,094

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D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>Certificated</u>	<u>Classified*</u>	<u>Management</u>
Benefit types provided	Medical, dental and vision	Medical and dental	Medical, dental and vision
Duration of Benefits	1 year of benefits per 2 years of service, but not beyond age 65	1 year of benefits per 2 years of service, but not beyond age 65***	1 year of benefits per 2 years of service, but not beyond age 65***
Required Service	10 years	10 years	10 years
Minimum Age	55	55	50 for PERS, 55 for STRS
Dependent Coverage	Yes	No**	Yes
District Contribution %	100%	100%	100%
District Cap	Capped at HMO Rate	Capped at HMO rate at retirement**	Capped at HMO Rate

*including Confidential

**Hired prior to 7/1/99, dependent coverage, not limited to HMO

***Not limited to age 65 if hired prior to 7/1/99. Management hired before 7/1/99 receive lifetime coverage

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2019 for the June 30, 2019 full valuation. Distributions of participants by age and service can be found on page 18. The active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year
	<i>June 30, 2019 Valuation Date</i>
	<i>June 30, 2020 Measurement Date</i>
Active Employees eligible for future benefits	
Count	239
Average Age	43.8
Average Years of Service	8.1
Retirees currently receiving benefits	
Count	66
Average Age	69.6

We were not provided with information about any terminated, vested employees.

Total Compensation Systems, Inc.

F. Certification

The actuarial information in this report is intended solely to assist Santa Cruz COE in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Santa Cruz COE. Release of this report may be subject to provisions of the Agreement between Santa Cruz COE and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2020 to June 30, 2021, using a measurement date of June 30, 2020. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Santa Cruz COE. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the County Office personnel records.
- We used relevant sections of collective bargaining agreements provided by the County Office.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Santa Cruz COE and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

Total Compensation Systems, Inc.

applicable Actuarial Standards of Practice. My experience and continuing education are consistent with the requirements described for actuaries under the Qualification Standards of the American Academy of Actuaries.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Geoffrey L. Kischuk". The signature is fluid and cursive, with the first name "Geoffrey" being more prominent.

Geoffrey L. Kischuk
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Santa Cruz COE. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Santa Cruz COE uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2020 at 7.00% interest.

For any **current retirees**, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2020 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The ***“trend” rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on County Office contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- ***Mortality rates*** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2019 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
Active: Pre-65 Benefit	\$7,219,663	\$637,258	\$2,575,467	\$3,423,924	\$473,847	\$109,167
Post-65 Benefit	\$792,180	\$0	\$0	\$318,193	\$427,522	\$46,465
Subtotal	\$8,011,843	\$637,258	\$2,575,467	\$3,742,117	\$901,369	\$155,632
Retiree: Pre-65 Benefit	\$1,276,180	\$144,849	\$159,396	\$462,300	\$490,821	\$18,814
Post-65 Benefit	\$4,099,372	\$1,149,361	\$0	\$1,231,531	\$1,144,473	\$574,007
Subtotal	\$5,375,552	\$1,294,210	\$159,396	\$1,693,831	\$1,635,294	\$592,821
Grand Total	\$13,387,395	\$1,931,468	\$2,734,863	\$5,435,948	\$2,536,663	\$748,453
Subtotal Pre-65 Benefit	\$8,495,843	\$782,107	\$2,734,863	\$3,886,224	\$964,668	\$127,981
Subtotal Post-65 Benefit	\$4,891,552	\$1,149,361	\$0	\$1,549,724	\$1,571,995	\$620,472

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2019

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
# of Eligible Employees	239	19	62	142	13	3
First Year Service Cost						
Pre-65 Benefit	\$473,644	\$43,092	\$170,996	\$219,106	\$33,475	\$6,975
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$473,644	\$43,092	\$170,996	\$219,106	\$33,475	\$6,975

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the County Office will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2019 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
Active: Pre-65 Benefit	3,568,549	\$282,707	\$1,139,541	\$1,768,639	\$292,577	\$85,085
Active: Post-65 Benefit	\$792,180	\$0	\$0	\$318,193	\$427,522	\$46,465
Subtotal	\$4,360,729	\$282,707	\$1,139,541	\$2,086,832	\$720,099	\$131,550
Retiree: Pre-65 Benefit	\$1,276,180	\$144,849	\$159,396	\$462,300	\$490,821	\$18,814
Retiree: Post-65 Benefit	\$4,099,372	\$1,149,361	\$0	\$1,231,531	\$1,144,473	\$574,007
Subtotal	\$5,375,552	\$1,294,210	\$159,396	\$1,693,831	\$1,635,294	\$592,821
Subtotal: Pre-65 Benefit	\$4,844,729	\$427,556	\$1,298,937	\$2,230,939	\$783,398	\$103,899
Subtotal: Post-65 Benefit	\$4,891,552	\$1,149,361	\$0	\$1,549,724	\$1,571,995	\$620,472
Total OPEB Liability (TOL)	\$9,736,281	\$1,576,917	\$1,298,937	\$3,780,663	\$2,355,393	\$724,371
Fiduciary Net Position as of June 30, 2019	\$9,059,660					
Net OPEB Liability (NOL)	\$676,621					

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the County Office's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be **inaccurate**. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the County Office's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
2019	\$858,977	\$183,936	\$93,858	\$377,715	\$156,020	\$47,448
2020	\$849,569	\$144,749	\$95,444	\$399,833	\$163,344	\$46,199
2021	\$904,135	\$125,342	\$112,555	\$430,924	\$177,211	\$58,103
2022	\$846,414	\$111,759	\$106,095	\$371,289	\$191,081	\$66,190
2023	\$896,283	\$113,844	\$116,833	\$398,317	\$206,383	\$60,906
2024	\$807,605	\$108,593	\$107,933	\$349,000	\$189,876	\$52,203
2025	\$827,317	\$112,252	\$97,574	\$355,531	\$207,857	\$54,103
2026	\$855,700	\$118,820	\$112,805	\$357,823	\$210,422	\$55,830
2027	\$880,260	\$113,780	\$145,386	\$363,166	\$200,447	\$57,481
2028	\$864,364	\$124,904	\$115,042	\$370,663	\$194,746	\$59,009

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2019	\$9,736,281	\$9,059,660	\$676,621
Service Cost	\$473,644	\$0	\$473,644
Interest on Total OPEB Liability	\$668,053	\$0	\$668,053
Expected Investment Income	\$0	\$634,618	(\$634,618)
Administrative Expenses	\$0	(\$4,600)	\$4,600
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$744,639	(\$744,639)
Employer Contributions as Benefit Payments***	\$0	\$114,176	(\$114,176)
Actual Benefit Payments from Trust	(\$727,411)	(\$727,411)	\$0
Actual Benefit Payments from Employer***	(\$114,176)	(\$114,176)	\$0
Expected Minus Actual Benefit Payments**	(\$17,390)	\$0	(\$17,390)
Expected Balance at June 30, 2020	\$10,019,001	\$9,706,906	\$312,095
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	(\$299,410)	\$299,410
Other	\$0	\$0	\$0
Net Change during 2020	\$282,720	\$347,836	(\$65,116)
Actual Balance at June 30, 2020*	\$10,019,001	\$9,407,496	\$611,505

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

*** Includes \$114,176 due to implied rate subsidy.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Santa Cruz COE is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2021

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$1,528,173	(\$17,390)	(\$133,326)	\$1,377,457
Assumption Changes	\$0	\$0	\$0	\$0
Investment (Gains)/Losses	(\$24,913)	\$299,410	(\$49,849)	\$224,648
Deferred Balances	\$1,503,260	\$282,020	(\$183,175)	\$1,602,105

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2021

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$676,621	\$611,505	(\$65,116)
Deferred Balances	\$1,503,260	\$1,602,105	\$98,845
Net Position	(\$826,639)	(\$990,600)	(\$163,961)
Adjust Out Employer Contributions			\$858,815
OPEB Expense			\$694,854

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer considers or puts in place an early retirement incentive program.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer desires the measured liability to incorporate more recent census data or assumptions.
- The employer forms a qualifying trust or changes its investment policy.
- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We anticipate that the next valuation we perform for Santa Cruz COE will be a full valuation with a measurement date of June 30, 2021 which will be used for the fiscal year ending June 30, 2022.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The County Office should carefully review these assumptions and methods to make sure they reflect the County Office's assessment of its underlying experience. It is important for Santa Cruz COE to understand that the appropriateness of all selected actuarial assumptions and methods are Santa Cruz COE's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Santa Cruz COE's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Santa Cruz COE regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.63% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 7.00% per year net of expenses. This is based on assumed long-term return on employer assets.. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Santa Cruz COE.

Fiduciary Net Position as of June 30, 2020

	<u>06/30/2019</u>	<u>06/30/2020</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$9,723,679	\$10,134,907
Capital Assets	\$0	\$0
Total Assets	<u>\$9,723,679</u>	<u>\$10,134,907</u>
Benefits Payable	<u>(\$664,019)</u>	<u>(\$727,411)</u>
Fiduciary Net Position	<u>\$9,059,660</u>	<u>\$9,407,496</u>

Total Compensation Systems, Inc.

C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2009 CalSTRS Mortality
Classified	2014 CalPERS Active Mortality for Miscellaneous Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated	2009 CalSTRS Retirement Rates
Classified	Hired before 2013: 2009 CalPERS Retirement Rates for School Employees Hired after 2012: 2009 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52

SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Vesting Rate Tables</i>
Certificated	100% at 10 Years of Service
Classified	100% at 10 Years of Service
Classified Management	100% at 10 Years of Service
Confidential	100% at 10 Years of Service

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 40.5% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any County Office contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	Nominal Benefit: \$16,837 Implied Subsidy \$6,658	
Certificated Management	Nominal Benefit: \$14,888 Implied Subsidy \$5,868	
Classified	Nominal Benefit: \$13,638 Implied Subsidy \$5,665	Nominal Benefit: \$8,743
Classified Management	Nominal Benefit: \$16,480 Implied Subsidy \$7,042	Nominal Benefit: \$9,233
Confidential	Nominal Benefit: \$16,480 Implied Subsidy \$7,042	Nominal Benefit: \$9,233

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	
Classified	100%	100%

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	
Classified	100%	100%

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TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2009 CalSTRS Termination Rates
Classified	2009 CalPERS Termination Rates for School Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
Under 25	1	0	0	0	1	0
25 – 29	28	0	2	26	0	0
30 – 34	28	0	7	21	0	0
35 – 39	38	2	12	23	1	0
40 – 44	37	6	11	18	1	1
45 – 49	26	6	8	8	4	0
50 – 54	30	3	7	20	0	0
55 – 59	26	2	9	11	3	1
60 – 64	22	0	6	14	1	1
65 and older	3	0	0	1	2	0
Total	239	19	62	142	13	3

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	1	1						
25 – 29	28	26	2					
30 – 34	28	21	6	1				
35 – 39	38	25	4	9				
40 – 44	37	19	4	8	6			
45 – 49	26	12	8	1	4	1		
50 – 54	30	13	6	7	2	2		
55 – 59	26	2	8	7	2	2	4	1
60 – 64	22		1	6	8	1	1	4
65 and older	3					2		1
Total	239	119	39	39	22	8	5	4

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
Under 50	0	0	0	0	0	0
50 – 54	1	0	0	0	1	0
55 – 59	4	0	0	2	2	0
60 – 64	14	4	3	6	0	1
65 – 69	24	3	0	15	4	2
70 – 74	11	3	0	7	1	0
75 – 79	5	2	0	1	2	0
80 – 84	2	1	0	0	1	0
85 – 89	1	1	0	0	0	0
90 and older	4	2	0	0	2	0
Total	66	16	3	31	13	3

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Santa Cruz COE should take to manage the liability created by the current retiree health program. The following items are intended only to allow the County Office to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Santa Cruz COE's practices, it is possible that Santa Cruz COE is already complying with some or all of these suggestions.

- We suggest that Santa Cruz COE maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Santa Cruz COE should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Santa Cruz COE should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Santa Cruz COE should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Santa Cruz COE should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for County Office-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Santa Cruz COE's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Santa Cruz COE should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Santa Cruz COE to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The County Office should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the County Office in complying with GASB 74/75 disclosure requirements:

Paragraph 50: Information about the OPEB Plan

Most of the information about the OPEB plan should be supplied by Santa Cruz COE. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	66
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	239
Total Number of participants	305

*We were not provided with information about any terminated, vested employees

Paragraph 51: Significant Assumptions and Other Inputs

Shown in Appendix C.

Paragraph 52: Information Related to Assumptions and Other Inputs

The following information is intended to assist Santa Cruz COE in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2009 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2009 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.

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Mortality Table	2014 CalPERS Retiree Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.
Mortality Table	2014 CalPERS Active Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2009 CalSTRS Retirement Rates
Disclosure	The retirement assumptions are based on the 2009 CalSTRS Retirement Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.
Retirement Table	2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.
Retirement Table	2009 CalPERS Retirement Rates for School Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS Retirement Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2009 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2009 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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Turnover Table	2009 CalPERS Termination Rates for School Employees
Disclosure	The turnover assumptions are based on the 2009 CalPERS Termination Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$166,834)	\$611,505	\$1,485,094

Paragraph 53:

Discount Rate

The following information is intended to assist Santa Cruz COE to comply with Paragraph 53 requirements.

53.a: A discount rate of 7.00% was used in the valuation. The interest rate used in the prior valuation was 7.00%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 19 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 38 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	59.0000	7.6750
All Fixed Income	25.0000	4.3800
Real Estate Investment Trusts	8.0000	7.3800
All Commodities	3.0000	7.6750
Treasury Inflation Protected Securities (TIPS)	5.0000	3.1300

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and

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1% lower than assumed in the valuation.

	Discount Rate	Valuation	Discount Rate
	1% Lower	Discount Rate	1% Higher
Net OPEB Liability	\$1,359,230	\$611,505	(\$44,729)

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist Santa Cruz COE to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2019.

The measurement date is June 30, 2020.

56.b: We are not aware of a special funding arrangement.

56.c: There were no assumption changes since the prior measurement date.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the County Office contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 19 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the County Office contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 19 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Experience Gains and Losses
(Measurement Periods)**

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	2020	Amounts to be Recognized in OPEB Expense after 2020	2021	2022	2023	2024	2025	Thereafter
2017-18	\$56,926	11.8	\$9,650	\$4,825	\$42,451	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$18,326
2018-19	\$1,610,801	12.4	\$129,904	\$129,904	\$1,350,993	\$129,904	\$129,904	\$129,904	\$129,904	\$129,904	\$701,473
2019-20	(\$17,390)	12.4	\$0	(\$1,403)	(\$15,987)	(\$1,403)	(\$1,403)	(\$1,403)	(\$1,403)	(\$1,403)	(\$8,972)
Net Increase (Decrease) in OPEB Expense			\$139,554	\$133,326	\$1,377,457	\$133,326	\$133,326	\$133,326	\$133,326	\$133,326	\$710,827

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)											
Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	2020	Amounts to be Recognized in OPEB Expense after 2020	2021	2022	2023	2024	2025	Thereafter
2019-20	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2019	2020	Amounts to be Recognized in OPEB Expense after 2020	2021	2022	2023	2024	2025	Thereafter
2017-18	(\$76,104)	5	(\$30,442)	(\$15,221)	(\$30,441)	(\$15,221)	(\$15,220)				
2018-19	\$25,937	5	\$5,188	\$5,188	\$15,561	\$5,188	\$5,188	\$5,185			
2019-20	\$299,410	5	\$0	\$59,882	\$239,528	\$59,882	\$59,882	\$59,882	\$59,882		
Net Increase (Decrease) in OPEB Expense			(\$25,254)	\$49,849	\$224,648	\$49,849	\$49,850	\$65,067	\$59,882	\$0	\$0

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

Total Compensation Systems, Inc.

<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

DR. PARIS SABBAH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Office of Education

Actuarial Study of Retiree Health Liabilities Under
GASB 74/75 Measurement Date: June 30, 2020

Prepared by: Rebecca Olker

Terminology

Terminology Compared to Other Statements		
GASB 74/75	GASB 43/45	GASB 67/68
Total OPEB Liability (TOL)	Actuarial Accrued Liability	Total Pension Liability (TPL)
Plan Fiduciary Net Position	Actuarial Value or Market Value of Assets	Plan Fiduciary Net Position
Net OPEB Liability (NOL)	Unfunded Actuarial Accrued Liability	Net Pension Liability (NPL)
OPEB Expense	Annual OPEB Cost	Pension Expense
Actuarially Determined Contribution (ADC)	Annual Required Contribution (ARC)	Actuarially Determined Contribution (ADC)

Statement 75: Timing & Frequency

- Employer's liability for OPEB measured as of a date no earlier than the end of the employer's prior fiscal year and no later than the employer's current fiscal year
- Based on an actuarial valuation obtained at least biennially, but
- No more than 30 months and 1 day earlier than the employer's most recent fiscal year-end

Statement 75: Timing & Frequency

A liability should be recognized for the employer's proportionate share of the collective net OPEB liability, measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year and no later than the end of the employer's current fiscal year, consistently applied from period to period

Statement 75: Measurement

- Three broad steps
 - Project benefit payments
 - Discount projected benefit payments to determine actuarial value
 - Attribute actuarial present value to service periods
- Methods and assumptions
 - Generally, assumptions in conformity with Actuarial Standards of Practice
 - Single attribution method - entry age, level percentage of pay

Statement 75: Measurement - Projections

- Based on claims cost or age-adjusted premiums approximating claims costs, in accordance with Actuarial Standards of Practice
- Consider legal or contractual benefit caps only if determined to be effective
 - Soft cap on insurance costs
 - Hard cap on age (65) for employees hired after June 30, 1999

Statement 75: Measurement - Discounting

- A discount rate of 7% was used in the valuation
- Used historic 19 year real rates of return for each asset class along with assumed long-term inflation assumption to set the discount rate. The expected investment return was offset by investment expenses of 38 basis points.

Statement 75: Employer Liability for OPEB

- Total OPEB Liability (TOL) - the portion of the actuarial present value of the projected benefits payments that is attributed to past periods of employee service
- Net OPEB Liability (NOL) - for plans funded through a trust, this represents the unfunded portion of the liability

Actuarial Present Value of Projected Benefits Payments

Actuarial Present Value of Projected Benefit Payments at June 30, 2019

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>	<i>Confidential</i>
Active: Pre-65	\$7,219,663	\$637,258	\$2,575,467	\$3,423,924	\$473,847	\$109,167
Post-65	\$792,180	\$0	\$0	\$318,193	\$427,522	\$46,465
Subtotal	\$8,011,843	\$637,258	\$2,575,467	\$3,742,117	\$901,369	\$155,632
Retiree: Pre-65	\$1,276,180	\$144,849	\$159,396	\$462,300	\$490,821	\$18,814
Post-65	\$4,099,372	\$1,149,361	\$0	\$1,231,531	\$1,144,473	\$574,007
Subtotal	\$5,375,552	\$1,294,210	\$159,396	\$1,693,831	\$1,635,294	\$592,821
Grand Total	\$13,387,395	\$1,931,468	\$2,734,863	\$5,435,948	\$2,536,663	\$748,453
Subtotal Pre-65	\$8,495,843	\$782,107	\$2,734,863	\$3,886,224	\$964,668	\$127,981
Subtotal Post-65	\$4,891,552	\$1,149,361	\$0	\$1,549,724	\$1,571,995	\$620,472

Statement 75: Employer Liability for OPEB

Key Results

	Current Year <i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>	Prior Year <i>June 30, 2019 Measurement Date for June 30, 2020 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$10,019,001	\$9,736,281
Fiduciary Net Position (FNP)	\$9,407,496	\$9,059,660
Net OPEB Liability (NOL)	\$611,505	\$676,621

June 30, 2019

$$\begin{array}{rclcl}
 \text{Fiduciary Net Position} & = & \$ & 9,059,660 & \\
 \hline
 \text{Actuarial Present Value} & & \$ & 13,387,395 & = 68\% \text{ Funded Value}
 \end{array}$$

Statement 75: Employer Liability for OPEB

Questions?



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action

☐

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, Superintendent of Schools
Dr. Jennifer Izant Gonzales, Project Dir., Alternative Education

SUBJECT: 2021-2022 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2021-2022 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2020-2021 Annual Update, and 2021-2022 Budget Overview for Parents.

RECOMMENDATION

Approve the LCAP for Santa Cruz County Office of Education.

FUNDING IMPLICATIONS

Please see the Budget Overview on the next pages.

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Santa Cruz County Office of Education
CDS Code:	44104470000000
LEA Contact Information:	Name: Dr. Jennifer Izant Gonzales Position: Project Director Email: jizant@santacruzcoe.org Phone: (831) 466-5739
Coming School Year:	2021-22
Current School Year:	2020-21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$29,513,248
LCFF Supplemental & Concentration Grants	\$2,516,446
All Other State Funds	\$9,687,099
All Local Funds	\$7,183,949
All federal funds	\$6,000,167
Total Projected Revenue	\$52,384,463

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$55,948,282
Total Budgeted Expenditures in the LCAP	\$7,175,812
Total Budgeted Expenditures for High Needs Students in the LCAP	\$3,074,637
Expenditures not in the LCAP	\$48,772,470

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$2,004,312
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$2,312,831

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$558,191
2020-21 Difference in Budgeted and Actual Expenditures	\$308,519

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	The LCAP for the Santa Cruz County Office of Education primarily focuses on the services provided for students with high needs, ensuring we are including the state priorities and the input of our stakeholders. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct services for our Special Education and Alternative Education students. The budget expenditures not included in the LCAP include many of the services the Santa Cruz COE provides outside the Court and Community programs. Examples of other program expenses include our Business Department, the Educational Services

	Department, Student Services, Human Resources, Technology Plus Team, Migrant Education, Child Development Resource Center, New Teacher Project, and more. Other general fund expenditures include operational costs, rent, salaries, and utilities. Additionally, there are other funding streams such as grants and federal funds that have their own comprehensive plans with expenses such as the School Plan for Student Achievement (SPSA).
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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Santa Cruz County Office of Education

CDS Code: 44104470000000

School Year: 2021-22

LEA contact information:

Dr. Jennifer Izant Gonzales

Project Director

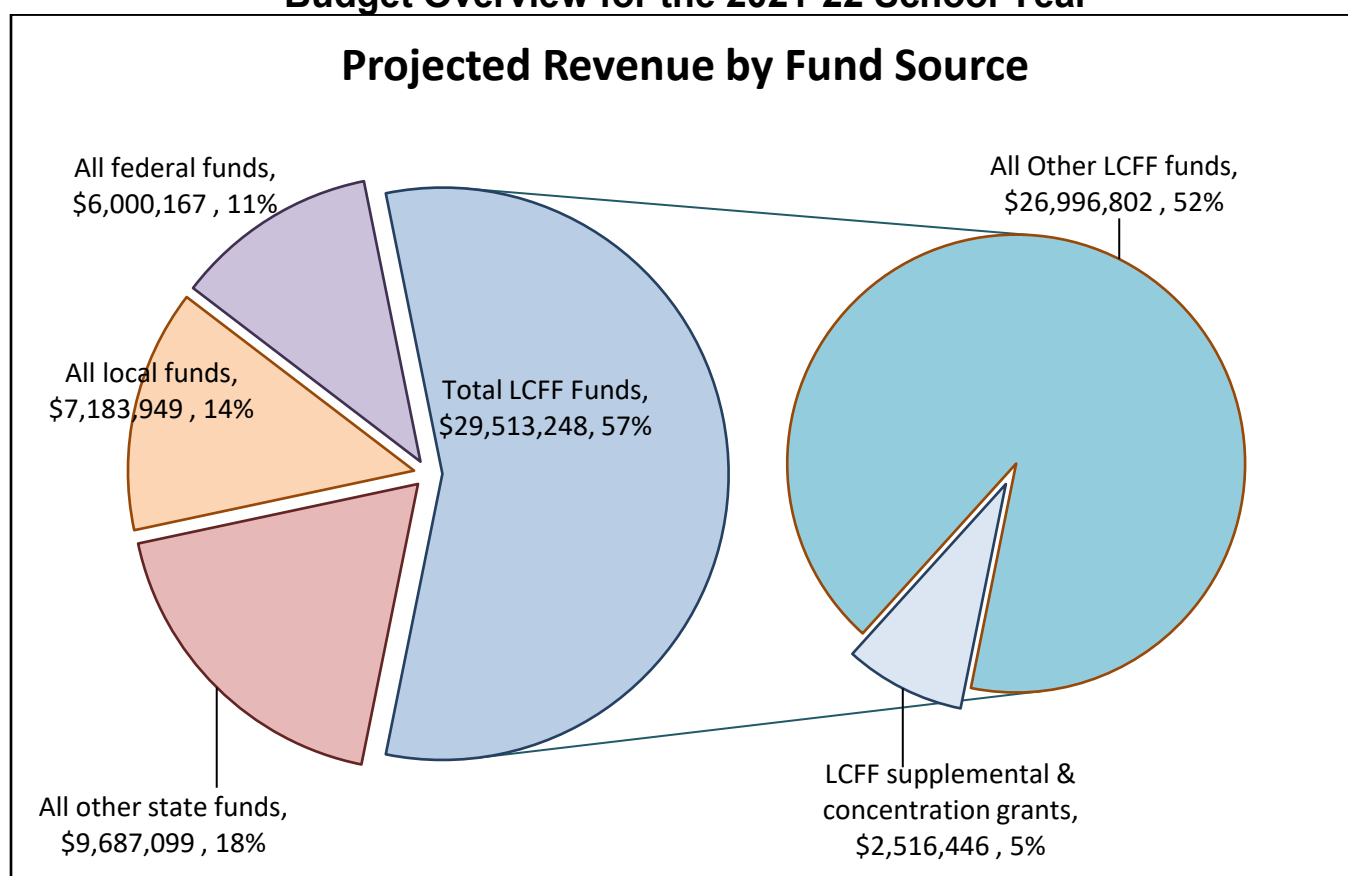
jizant@santacruzcoe.org

(831) 466-5739

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source

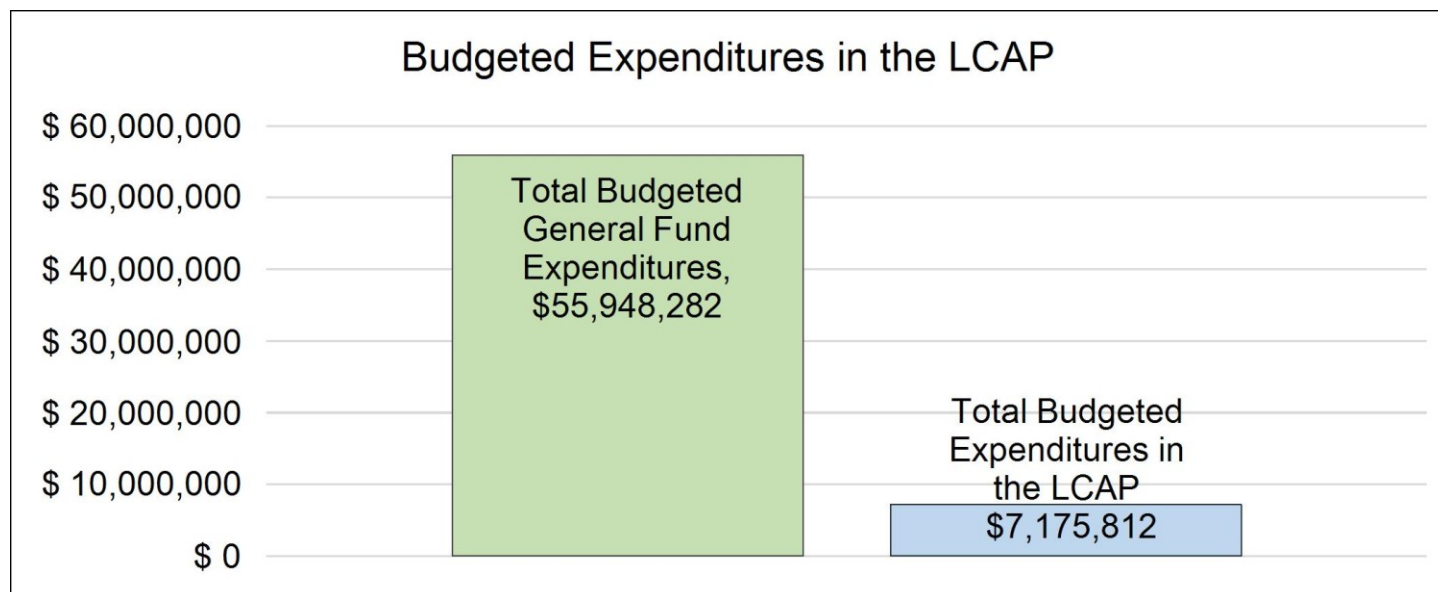


This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The total revenue projected for Santa Cruz County Office of Education is \$52,384,463, of which \$29,513,248 is Local Control Funding Formula (LCFF), \$9,687,099 is other state funds, \$7,183,949 is local funds, and \$6,000,167 is federal funds. Of the \$29,513,248 in LCFF Funds, \$2,516,446 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Santa Cruz County Office of Education plans to spend \$55,948,282 for the 2021-22 school year. Of that amount, \$7,175,812 is tied to actions/services in the LCAP and \$48,772,470 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

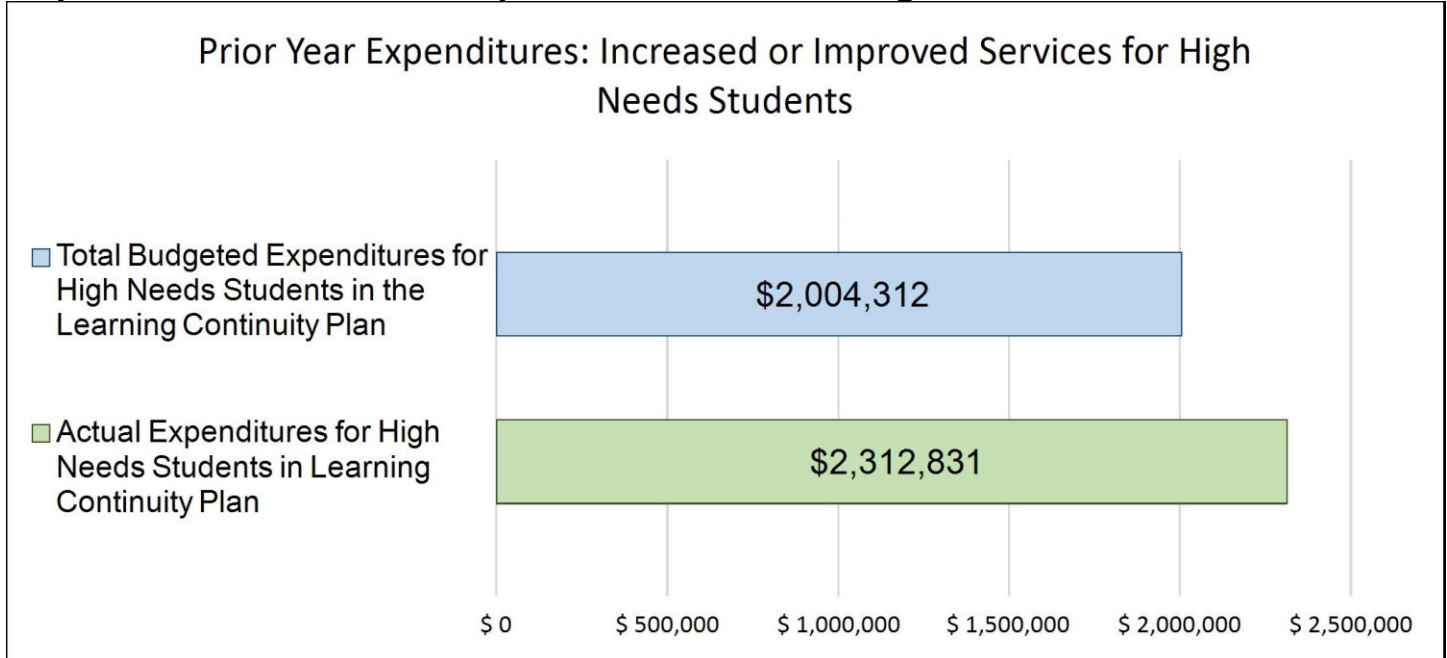
The LCAP for the Santa Cruz County Office of Education primarily focuses on the services provided for students with high needs, ensuring we are including the state priorities and the input of our stakeholders. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct services for our Special Education and Alternative Education students. The budget expenditures not included in the LCAP include many of the services the Santa Cruz COE provides outside the Court and Community programs. Examples of other program expenses include our Business Department, the Educational Services Department, Student Services, Human Resources, Technology Plus Team, Migrant Education, Child Development Resource Center, New Teacher Project, and more. Other general fund expenditures include operational costs, rent, salaries, and utilities. Additionally, there are other funding streams such as grants and federal funds that have their own comprehensive plans with expenses such as the School Plan for Student Achievement (SPSA).

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Santa Cruz County Office of Education is projecting it will receive \$2,516,446 based on the enrollment of foster youth, English learner, and low-income students. Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Santa Cruz County Office of Education plans to spend \$3,074,637 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Santa Cruz County Office of Education budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Santa Cruz County Office of Education's Learning Continuity Plan budgeted \$2,004,312 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent \$2,312,831 for actions to increase or improve services for high needs students in 2020-21.

Annual Update for Developing the 2021-22 Local Control and Accountability Plan

Annual Update for the 2019–20 Local Control and Accountability Plan Year

LEA Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Project Director	jizant@santacruzcoe.org (831) 466-5739

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

Goal 1

Increase student achievement for all students, including EL's and Students with Disabilities, as measured by a broad range of measures. This goal will have six areas of emphasis:

- Increasing student achievement as measured by a broad range of measures.
- Implementing the Common Core State Standards.
- Increasing student access to 21st century skills.
- Ensuring all certificated teachers are appropriately assigned and fully credentialed in the subject areas for pupils they are teaching.
- Closing the achievement gap for EL students.
- Providing increased opportunities for career exploration and preparation.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 7: Course Access (Conditions of Learning)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator CAASPP Data 19-20 Reduce the discrepancy between the All Students CAASPP scores and our SED and EL CAASPP scores. Baseline See Appendix	Due to the COVID-19 pandemic, the CAASPP was not administered.
Metric/Indicator Star Renaissance (local assessment) 19-20	For 19-20, due to the pandemic, we have incomplete pre and post assessment data.

Expected	Actual
<p>Increase/maintain Star Renaissance Growth percentage for all student and subgroups to 53%.</p> <p>Baseline See Appendix</p>	
<p>Metric/Indicator Percentage of EL students making progress towards English Proficiency</p> <p>19-20 Of the students who took the ELPAC during the 2017-2018 school year, 24.8% scored a 4 overall, 35.6% scored a 3 overall, 20.8% scored a 2 overall, and 18.8% scored a 1 overall.</p> <p>Baseline 2017-18 results will be used to set baseline for ELPAC</p>	<p>Due to the pandemic, we do not have 19-20 ELPAC data. The 2018-2019 ELPAC data for Santa Cruz County Community showed 18.95% scored level 4, 37.89% scored level 3, 30.53% scored level 2, and 12.63% scored level 1. Scores for 2018–19 should not be compared to scores from previous years as the thresholds have changed and the scores are not comparable.</p>
<p>Metric/Indicator Number of EL's Re-designated</p> <p>19-20 This measure is discontinued (see "The Story")</p> <p>Baseline Zero students re-designated in 2015-2016</p>	<p>This measure is discontinued (see "The Story").</p>
<p>Metric/Indicator Compliance in the area of teacher assignment and credentialing.</p> <p>19-20 Maintain 100% compliance in the area of teacher assignment and credentialing.</p> <p>Baseline 100% Compliance</p>	<p>Maintained 100% compliance in the area of teacher assignment and credentialing.</p>
<p>Metric/Indicator Ratio of classroom students to internet connected devices.</p> <p>19-20 Maintain ratio of student use, functional, internet connected devices to 1:1</p>	<p>Maintained and increased access to student devices.</p>

Expected	Actual
Baseline 1.5 students to each internet connected device	
Metric/Indicator Number of students completing the Local CTE Curriculum 19-20 This measure has been discontinued in favor of CTE course completions Baseline 29.6% of students completed the Local CTE Curriculum	This measure has been discontinued in favor of CTE course completions.
Metric/Indicator CTE Course Completions. (Total number of CTE course completions. i.e. We will count the number of times a student successfully completes a CTE course, each time a student receives credit for CTE courses, we will count that as one completion.) 19-20 This measure is being discontinued and we will now use CCI Dashboard Data. Baseline Base line to be set in 2018-2019	This measure is being discontinued and we will now use CCI Dashboard Data.
Metric/Indicator College and Career Readiness (per CDE Dashboard) 19-20 14% College and Career Ready per Dashboard Baseline College and Career Indicator from Dashboard - 11.8%	19.7% College and Career Ready per Dashboard.

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.1 Designate Instructional Assistants to serve in programs with high concentrations of unduplicated students (2A)	1.1.1 Instructional Aide Salaries 2000-2999: Classified Personnel Salaries LCFF \$625,936	1.1.1 Instructional Aide Salaries 2000-2999: Classified Personnel Salaries LCFF 630,437.34
1.2 Implement the Common Core State Standards in Mathematics and ELA, (supporting this implementation in all areas including Health, History-Social Science, Library Standards, Physical Education, Science, Visual and Performing Arts, and World Languages) for all students including EL's, and Students with Disabilities, and implementing the ELD standards for EL students by purchasing books/materials and providing Professional Development for staff. (1B, 2 All, 7)	1.2.1 Purchase instructional materials for CCSS 4000-4999: Books And Supplies LCFF \$75,000 1.2.2 Provide professional development For CCSS. 1000-1999: Certificated Personnel Salaries LCFF \$60,000 1.2.2 Provide professional development For CCSS. 2000-2999: Classified Personnel Salaries LCFF \$5,000	1.2.1 Purchase instructional materials for CCSS 4000-4999: Books And Supplies LCFF 4,380.44 1.2.2 Provide professional development For CCSS. 1000-1999: Certificated Personnel Salaries LCFF 60,000 1.2.2 Provide professional development For CCSS. 2000-2999: Classified Personnel Salaries LCFF 5,000
1.3 Maintain access to ROP course offerings by continuing sections CTE offered in South County programs (2A, 7)	1.3.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF \$100,000	1.3.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF 92,442.68
1.4 Ensure that certificated teachers are appropriately assigned and fully credentialed in the subject areas for pupils they are teaching. (1A)	1.4.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF \$2,500,000	1.4.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF 2,146,498.35
1.5 Continue to close the achievement gap for English Language Learners. By improving a series of services including; adding staff to support student learning, improved progress monitoring of English Learners, maintaining administrative staff support for the promotion of instructional routines that support the acquisition fo English language skills (ELD Program), as well as other EL services intended to improve achievement of el students such as, continuing with a head teacher for EL students, providing EL students with free or discounted Metro bus passes, and improving curriculum aligned with ELD Standards. (2B, 4D, 4E)	1.5.1 Staff time for staff development. 1000-1999: Certificated Personnel Salaries LCFF \$148,000 1.5.2 Maintain part FTE Administrator 1000-1999: Certificated Personnel Salaries LCFF \$22,000 1.5.3 Certificated Salary to support initiatives 1000-1999:	1.5.1 Staff time for staff development 1000-1999: Certificated Personnel Salaries LCFF 148,000 1.5.2 Maintain part FTE Administrator 1000-1999: Certificated Personnel Salaries LCFF 22,000 1.5.3 Certificated Salary to support initiatives 1000-1999:

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Certificated Personnel Salaries LCFF \$43,850 1.5.4 Purchase Metro Bus passes for unduplicated students (Also 1.12.1) 5000-5999: Services And Other Operating Expenditures LCFF \$5,000	Certificated Personnel Salaries LCFF 43,850 1.5.4 Purchase Metro Bus passes for unduplicated students (Also 1.12.1) 5000-5999: Services And Other Operating Expenditures LCFF 5,000
1.6 Continue to meet with certificated staff leadership and stakeholders to review Indicators and progress in order to assess progress towards goals, determine the appropriateness of selected metrics, examine growth and investigate alternative indicators.	1.6.1 Staff Time 1000-1999: Certificated Personnel Salaries LCFF \$2000	1.6.1 Staff Times 1000-1999: Certificated Personnel Salaries LCFF 2,000
1.7 Maintain a remediation program for ELA for targeted students. Maintain licenses for Math remediation program. (2B)	1.7.1 Staff support time 1000-1999: Certificated Personnel Salaries LCFF \$52,500 1.7.2 Purchase materials, curriculum, and or maintain licenses 5000-5999: Services And Other Operating Expenditures LCFF \$60,000	1.7.1 Staff support time 1000-1999: Certificated Personnel Salaries LCFF 52,5000 1.7.2 Purchase materials, curriculum, and or maintain licenses 5000-5999: Services And Other Operating Expenditures LCFF 18,592.74
1.8 Improve instruction for unduplicated students through the implementation of the 1:1 initiative. Significantly integrate the use of technology into essentially all student learning activities through staff development, conferences, the purchase of internet connected devices and continuing Technology Coordinator to support teachers in the use of technology.	1.8.1 CCSS/Technology Coordinator 1000-1999: Certificated Personnel Salaries LCFF \$73,027 1.8.2 Purchase internet connected devices for student use 5000-5999: Services And Other Operating Expenditures LCFF \$3,000 1.8.3 Travel and Conference 5800: Professional/Consulting Services And Operating Expenditures LCFF \$3,000	1.8.1 CCSS/Technology Coordinator 1000-1999: Certificated Personnel Salaries LCFF 73,027 1.8.2 Purchase internet connected devices for student use 5000-5999: Services And Other Operating Expenditures LCFF 70,908.98 1.8.3 Travel and Conference 5800: Professional/Consulting Services And Operating Expenditures LCFF 0

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	<p>1.8.4 Staff Development (RES 0611, 0612, 0621) 1000-1999: Certificated Personnel Salaries LCFF \$5,000</p> <p>1.8.5 Maintain and repair IT equipment (RES 0610, 0620) 5700-5799: Transfers Of Direct Costs LCFF \$110,000</p>	<p>1.8.4 Staff Development (RES 0611, 0612, 0621) 1000-1999: Certificated Personnel Salaries LCFF 5,000</p> <p>1.8.5 Maintain and repair IT equipment (RES 0610, 0620) 5700-5799: Transfers Of Direct Costs LCFF 105,600</p>
1.9 Cooperate with The Foster Youth Student Coordinating Program to improve outcomes for Foster Youth. (2, 4)	<p>1.9.1 Staff Time for teachers to participate in Foster Youth Advisory Teams. 1000-1999: Certificated Personnel Salaries LCFF \$4,000</p> <p>1.9.2 Staff time to coordinate with Foster Youth case managers. 1000-1999: Certificated Personnel Salaries LCFF \$4,000</p> <p>1.9.3 Direct services to foster youth in accordance with individual plan 1000-1999: Certificated Personnel Salaries LCFF \$4,000</p>	<p>1.9.1 Staff Time for teachers to participate in Foster Youth Advisory Teams. 1000-1999: Certificated Personnel Salaries LCFF 4,000</p> <p>1.9.2 Staff time to coordinate with Foster Youth case managers. 1000-1999: Certificated Personnel Salaries LCFF 4,000</p> <p>1.9.3 Direct services to foster youth in accordance with individual plan 1000-1999: Certificated Personnel Salaries LCFF 4,000</p>
1.10 Offer access to community based tutoring services.	1.10.1 Contract with vendor (RES 3010) Other = Federal Funds 5000-5999: Services And Other Operating Expenditures Other \$5,000	1.10.1 Contract with vendor (RES 3010) Other = Federal Funds 5000-5999: Services And Other Operating Expenditures Other 0
1.11 Provide access to county Metro transportation (2, 4)	1.11.1 Provide access to county Metro transportation for unduplicated students.(See also 1.5.4) 5000-5999: Services And Other Operating Expenditures LCFF \$5,042.10	1.11.1 Provide access to county Metro transportation for unduplicated students.(See also 1.5.4) 5000-5999: Services And Other Operating Expenditures LCFF 4,984
1.12 Action discontinued		

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.13 Continue implementation and training on student achievement data system	1.13.1 Licenses 5000-5999: Services And Other Operating Expenditures LCFF \$9,000 1.13.2 PD Certificated Staff time 1000-1999: Certificated Personnel Salaries LCFF \$2,000	1.13.1 Licenses 5000-5999: Services And Other Operating Expenditures LCFF 21,052.68 1.13.2 PD Certificated Staff Time 1000-1999: Certificated Personnel Salaries LCFF 2,000
1.14 Train staff members to analyze ELPAC results, and use results to improve instruction for EL students and in the development of student individual learning plans.(2B, 4D, 4E)	1.14.1 Staff time to coordinate EL data analysis (JIG) 1000-1999: Certificated Personnel Salaries LCFF \$16,000 1.14.2 Staff Development in ELD 1000-1999: Certificated Personnel Salaries LCFF \$35,000	1.14.1 Staff time to coordinate EL data analysis 1000-1999: Certificated Personnel Salaries LCFF 16,000 1.14.2 Staff Development in ELD 1000-1999: Certificated Personnel Salaries LCFF 35,000
1.15 Operation of The Sequoia Schools Programs: Three classroom programs intended to serve our population with the highest percentage of unduplicated students.	1.15.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF \$800,000 1.15.2 Administration Salaries 1000-1999: Certificated Personnel Salaries LCFF \$50,000	1.15.1 Teacher Salaries 1000-1999: Certificated Personnel Salaries LCFF 692,616.98 1.15.2 Administration Salaries 1000-1999: Certificated Personnel Salaries LCFF 50,000
1.16 Action Discontinued.		
1.17 A comprehensive plan will be developed to investigate and explore the root cause, potential solutions, and action plan to increase college and career readiness for ELs and SED students. This process will include Professional Development time for Alt Ed staff to learn and analyze new Dashboard data through internal alternative education meetings as well as collaborative meetings with other COEs.	1.17.1 Staff Time 1000-1999: Certificated Personnel Salaries LCFF \$8,000	1.17.1 Staff Time 1000-1999: Certificated Personnel Salaries LCFF 8,000
1.18 Staff time to review and ensure proper student data collection for grade-level changes, English Learner status, course alignment, CTE courses, college courses, and student waivers for AB167/216.	Staff Time 1000-1999: Certificated Personnel Salaries LCFF \$10,000	Staff Time 1000-1999: Certificated Personnel Salaries LCFF 10,000

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Additional staff time needed for student data analysis and to ensure current Individual Learning Plan (ILP) process ensures staff can identify students in need of supports and services.		

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Actions and services planned for 19-20 were implemented despite adjustments that were necessary to make because of the pandemic. Funds budgeted for these actions and services were appropriately allocated and spent with the exception of some material costs and personnel costs. Some budgeted personnel costs ended up being less while other costs such as technology costs were higher. During the second half of the 19-20 school year we worked tirelessly to support the needs of all students with a special focus on our high needs learners. We utilized staff development and collaboration time to adjust to the new modality of distance learning. We took advantage of new and existing technology tools to better communicate with and support our students and families. Our schools became resources centers for families to safely collect school materials and necessities such as food.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

There were many successes and challenges implementing actions and services related to student academic achievement during the 19-20 school year. Our teachers and support staff demonstrated exceptional resilience throughout the Spring 2020 when they were thrust into distance learning. Each staff member rose to the challenge of having to support their students remotely with a conviction to succeed and be able to meet the needs of their students. Our team participated in countless trainings and collaborative sessions to learn new tools and also focus on the basics of student and family connection. Many technology updates had to happen over night and our department worked with our Tech+ team to get new teacher computers and purchase the necessary equipment for students and families to be able to access school including new Chromebooks and hot spots. We worked closely with our Foster Youth and Homeless team to ensure our students were connected to their teachers, their families were supported, and case managers were constantly connected with. Our department worked collaboratively with our Educational Services Team including our multilingual coordinator to learn and implement ways to support our multilingual students throughout the pandemic.

Goal 2

Provide supportive environments that promote student well being. This goal will have four areas of focus:

- Improve positive and supportive relationships between staff and students.
- Provide social emotional counseling for all students, including ELs and Students with Disabilities.
- Ensure that all students continue to attend school in facilities that are in good repair and promote learning.
- Ensure that all students have the opportunity to learn in a safe environment.

Progress towards meeting this goal will be measured by: Chronic Absenteeism Rate, School Attendance Rate, Staff Surveys, Student Surveys, Percent of facilities in good repair, Suspension Rate.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Percent of students that report in annual survey that staff is "caring and supportive." 19-20 Increase percentage of students that report in annual survey that staff is "caring and supportive" by 2% Goal = 90%. Baseline 2015-2016 annual survey result = 82%	76% of students strongly agree or agree the the staff care for them and 19.3% had not opinion.
Metric/Indicator Attendance Rate 19-20 Maintain attendance rate at or above 90%. Baseline	Maintained attendance rate at or above 90%.

Expected	Actual
2015-2016 attendance rate = 91%	
Metric/Indicator Facilities in good repair 19-20 Maintain 100% of facilities in good repair. Baseline 100% of facilities in good repair	Maintained 100% of facilities in good repair.
Metric/Indicator Suspension Rate 19-20 Maintain or decrease suspension rate Baseline Suspension Rate = 7.4%	Maintained suspension rate less than 7.4%.
Metric/Indicator Percent of Parents that report in annual survey that they feel "informed about student's progress" 19-20 Increase percent of parents that state they feel "informed about student's progress" in annual survey by 2%. Multi-year target = 90% Baseline 82% of Parents that report in annual survey that they feel "informed about student's progress"	78% of parents surveyed feel informed about their student's progress and 8% had no opinion.
Metric/Indicator Chronic Absenteeism Rate 19-20 Decrease rate by 1% Baseline 2016-2017 Chronic Absenteeism Rate = 34%	According to the Dashboard the Santa Cruz COE Chronic Absenteeism rate was 38.6% for the K-8 indicator which includes special education programs. The Chronic Absenteeism rate for Santa Cruz County Community went down last year.

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.1 Provide social emotional counseling for all students, including EL's and Students with Disabilities (5A-B, 6A-B)	2.1.1 Maintain Youth Services Counseling Contract 5000-5999: Services And Other Operating Expenditures LCFF \$150,000 2.1.1 Classified Salaries to provide counseling services 2000-2999: Classified Personnel Salaries LCFF \$50,000	2.1.1 Maintain Youth Services Counseling Contract 5000-5999: Services And Other Operating Expenditures LCFF 101,587.1 2.1.1 Classified salaries to provide counseling services. 2000-2999: Classified Personnel Salaries LCFF 50,000
2.2 Direct transfer to M and O for building maintenance and repair (1C)	2.2.1 Transfer to Maintenance costs 5700-5799: Transfers Of Direct Costs LCFF \$200,000	2.2.1 Transfer to Maintenance 5700-5799: Transfers Of Direct Costs LCFF 231,067.26
2.3 Continue implementation of alternatives to suspension (6A, 6B, 6C)	2.3.1 Classified salaries for continued implementation of alternatives to suspensions i.e. restorative circles and conflict resolution 2000-2999: Classified Personnel Salaries LCFF \$12,000	2.3.1 Classified salaries 2000-2999: Classified Personnel Salaries LCFF 12,000
2.4 Provide food for students in need throughout the day. (4 all, 5A-E, 6A-C)	2.4.1 Provide Food 4000-4999: Books And Supplies LCFF \$125,000	2.4.1 Provide food 4000-4999: Books And Supplies LCFF 42,891.59
2.5 Provide dress code compliant clothing (4 all, 5A-E, 6A-C)	2.5.1 Purchase Clothing 4000-4999: Books And Supplies LCFF \$10,000	2.5.1 Purchase clothing 4000-4999: Books And Supplies LCFF 5,560.84
2.6 Maintain increased capacity for data analysis (4)	2.6.1 Maintain Tech Coordinator position 1000-1999: Certificated Personnel Salaries LCFF \$75,000	2.6 Maintain increased capacity for data analysis (4) 1000-1999: Certificated Personnel Salaries LCFF 75,000
2.7 Maintain and refine systems for tracking exiting students, identifying chronically absent students, and directing services to above. (4 all, 5A-E, 6A-C,)	2.7.1 Classified salaries to implement systems. 2000-2999: Classified Personnel Salaries LCFF \$10,000	2.7.1 Classified salaries to implement systems. 2000-2999: Classified Personnel Salaries LCFF 10,000

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.8 Hire Gang Intervention Counselor and Restorative Practices expert who works primarily with students at risk of, or currently involved in gangs.	2.8.1 Classified salaries to implement services. 2000-2999: Classified Personnel Salaries LCFF \$50,000	2.8.1 Classified salaries 2000-2999: Classified Personnel Salaries LCFF 19,918.69

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for these actions and services were appropriately allocated at the time of writing the original plan and spent with the exception of some material costs and personnel costs. For example, we have traditionally had a large budget for additional food and food supplies needed for school culinary programs and for additional free food for students. Due to the pandemic and distance learning, these programs adapted to meet the needs of students and families. Local food pantries and the school lunch waiver allowed for a robust implementation of free lunch pick ups at our school sites as well as the advertisement of local food bank programs. All schools in our county began serving free lunches and this program supported all families throughout the county. We maintained and increased access to counseling and social-emotional support through the pandemic through our internal counselors and community partnerships.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

The pandemic provided an opportunity for growth and meeting the social and emotional needs of our community unlike any other time. Our team jumped into action and the Santa Cruz COE Alt Ed counseling and support team worked tirelessly to connect with students and families. It was a huge learning curve to switch to remote services and our team stepped up to the challenge. We have learned that some remote services have been very successful and are likely here to stay as we emerge from the pandemic.

Goal 3

Increase parent access to information regarding student progress and continue efforts to include parent input and participation. This goal will have three areas of emphasis:

- Increase parent participation on advisory committees.
- Increase parent opportunities to participate in their child's education.
- Increase parent knowledge of student's progress.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Number of programs that conduct regular parent meetings 19-20 Maintain the number of programs that conduct regular parent conferences to 16. Baseline 10	Maintained the number of programs conducting regular parent conferences.
Metric/Indicator Percent of parents that state they feel "informed about students progress" in annual survey. 19-20 Maintain percent of parents that state they feel "informed about students progress" in annual survey at 85% or higher. Baseline 82%	78% of parents strongly agree or agree the they feel informed about student progress, 8% had no opinion.

Expected	Actual
Metric/Indicator Percent of parents that indicate that they feel they have opportunities to participate in their child's education. 19-20 Increase percent of parents that indicate that they feel they have opportunities to participate in their child's education by 5%. Baseline 62%	66% of parents surveyed strongly agree or agree they have opportunities to participate in their student's education and 16% had no opinion.
Metric/Indicator Number of programs using web based texting to facilitate communication with families. 19-20 Maintain the number of programs using web based texting to facilitate communication with families at 9. Baseline 3	Maintained the number of programs using web-based texting to promote communication with families at 9 or more.

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
3.1 Conduct quarterly scheduled LCAP and SSC Parent Advisory Committees (3A, 3B).	3.1.1 Staff time to prepare and facilitate LCAP, SSC meetings 2000-2999: Classified Personnel Salaries LCFF \$2,000	3.1.1 Staff time to prepare and facilitate LCAP, SSC meetings 2000-2999: Classified Personnel Salaries LCFF 2,000
3.2 Staff time to conduct parent teacher conferences for all programs. (3A, 3B, 3C, 4, 5, 6)	3.2.1 Staff time to conduct parent teacher conferences for all programs. 1000-1999: Certificated Personnel Salaries LCFF \$75,000	3.2.1 Staff time to conduct parent teacher conferences for all programs. 1000-1999: Certificated Personnel Salaries LCFF 75,000
3.3 Conduct quarterly scheduled ELAC and DELAC Parent Advisory Committees. (3B)	3.3.1 Staff time to prepare and facilitate ELAC and DELAC meetings. 2000-2999: Classified Personnel Salaries LCFF \$2,000	3.3.1 Staff time to prepare and facilitate ELAC and DELAC meetings. 2000-2999: Classified Personnel Salaries LCFF 2,000

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
3.4 Continue to provide parent contact materials in English and Spanish. (3A, 3B)	3.5.1 Bilingual Student Data Specialist (translator) 2000-2999: Classified Personnel Salaries LCFF \$25,082	3.5.1 Bilingual Student Data Specialist (translator) 2000-2999: Classified Personnel Salaries LCFF 25,082
3.5 Continue Responsibility Stipend for Lead RSP teacher. Duties to include ensuring parental participation at IEP and 504 meetings, communicating with parents regarding IEP services, and assisting parents of exceptional needs students as these students transition in and out of our programs. (3C)	3.5.1 Stipend 1000-1999: Certificated Personnel Salaries LCFF \$11,000	3.5.1 Stipend 1000-1999: Certificated Personnel Salaries LCFF 11,000
3.7 Provide outreach to families of unduplicated students to improve participation and input at scheduled parent meetings. (LCAP Advisory, SSC, ELAC/DELAC) (3B, 3C, 4, 5, 6)	3.7.1 Personnel Costs 2000-2999: Classified Personnel Salaries LCFF \$8,000	3.7.1 Personnel Costs 2000-2999: Classified Personnel Salaries LCFF 8,000
3.8 Provide instruction and assistance to staff in the use of web based texting to facilitate communication with families. (3A)	3.8.1 Personnel Costs 1000-1999: Certificated Personnel Salaries LCFF \$2,000	3.8.1 Personnel Costs 1000-1999: Certificated Personnel Salaries LCFF 2,000
3.9 Conduct outreach to families of unduplicated students to collect data for facilitation of LCAP process meetings. (3B, 4, 5, 6)	3.9.1 Personnel Costs 2000-2999: Classified Personnel Salaries LCFF \$2,000	3.9.1 Personnel Costs 2000-2999: Classified Personnel Salaries LCFF 2,000

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions and services were carried out despite the pandemic and the funds budgeted were appropriately allocated and spent. The delivery of some services transitions to remote modalities due to the pandemic.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

The pandemic created great opportunities for learning how to best connect with families. We all learned together how to use new technology and created more convenient ways to connect.

Goal 4

Collaborate and coordinate Countywide Plan for Expelled Youth with all districts to serve expelled youth.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Percent of students subjected to full expulsions are appropriately placed. 19-20 Maintain 100% of expelled students appropriately placed. Baseline 100% of expelled students appropriately placed.	Maintain placements for expelled students.
Metric/Indicator Regular meetings scheduled with large districts to coordinate placement of expelled students with Special Needs. 19-20 Measure to be discontinued. Baseline Regular meetings conducted.	Discontinued
Metric/Indicator	Maintained at least 6 meetings per year.

Expected	Actual
<p>Schedule and conduct at least four meetings with large districts in order to coordinate placement of expelled students with Special Needs.</p> <p>19-20</p> <p>Maintain a minimum of 6 meetings.</p> <p>Baseline</p> <p>Baseline to be set in 2018-2019</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
4.1 Administrative staff time to conduct regular meetings with districts to coordinate placements of expelled students with special needs. (9)	4.1.1 Staff time Armstrong 1000-1999: Certificated Personnel Salaries LCFF \$20,000	4.1.1 Staff time Armstrong 1000-1999: Certificated Personnel Salaries LCFF 20,000
4.2 Meet individually with families of expelled students to place students and create an educational plan for each student. (9)	<p>4.2.1 Certificated staff time to conduct intake and enroll expelled youth - Armstrong 1000-1999: Certificated Personnel Salaries LCFF \$16,943</p> <p>4.2.2 Certificated staff time to conduct intake and enroll expelled youth - Izant 1000-1999: Certificated Personnel Salaries LCFF \$12,000</p> <p>4.2.2 Classified staff time to conduct intake and enroll expelled youth - Pitman 2000-2999: Classified Personnel Salaries LCFF \$15,000</p>	<p>4.2.1 Cert staff time to conduct intakes 1000-1999: Certificated Personnel Salaries LCFF 16,943</p> <p>4.2.2 Certificated staff time to conduct intake and enroll expelled youth - Izant 1000-1999: Certificated Personnel Salaries LCFF 12,000</p> <p>4.2.2 Classified staff time to conduct intake and enroll expelled youth - Pitman 2000-2999: Classified Personnel Salaries LCFF 15,000</p>

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were appropriately allocated and spent. We continue to support the educational needs of expelled students.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Meeting the needs of all students during the beginning months of the pandemic was a challenge but like all other goals, our team rose to the occasion to meet the needs of our students, including expelled students.

Goal 5

The Foster Youth Services Coordinating Program (FYSCP) is an inter-agency cooperative operated under a state grant with support from local districts, the Child Welfare Department and Federal Title IV-E funds to ensure academic success for students in foster care under the direction of AB854. The FYSCP's goal is to:

- Ensure that the COE and the districts effectively collaborate with the Foster Youth Services Coordinating Program (FYSCP) to provide services for students in foster care by working with districts and collaborative agencies/personnel (County Mental Health, Care Givers, Social Services, CASA, the courts, Independent Living Program, etc.) in order to:
- Minimize changes in school placement, and ensure timely, if not immediate, enrollment when a school placement change does occur.
- Ensure all agencies have needed information including education status and progress.
- Facilitate the swift transfer of records.
- Ensure the coordination and delivery of educational services.
- Create a team of advocates, set goals and communicate regularly regarding academic and social-emotional progress.
- Create and coordinate usage of a countywide transportation plan, including a dispute resolution process per federal ESSA laws and regulations.
- Maintain a countywide advisory council made up of all stakeholders concerned about or part of the education of foster youth.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 10: Foster Youth – COEs Only (Conditions of Learning)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Percent of county LEA's which are signatories to, and participate in, the Foster Youth Services Coordinating Plan MOU. 19-20 100% of county LEAs will be signatories to and participate in the Foster Youth Services Coordinating Plan MOU. Baseline 100%	Maintained 100% of county LEAs as signatories and participants in the FY services plan.

Expected	Actual
Metric/Indicator Percent of LEA's with foster youth enrollments which are signatories to, and participate in, the Title IV-E federal support consortium MOU. 19-20 100 % Percent of LEA's with foster youth enrollments will be signatories to, and participate in, the Title IV-E federal support consortium MOU. Baseline 83%	Maintained 100% Percent of LEA's with foster youth enrollments will be signatories to, and participate in, the FYSCP Direct LCAP Contributions MOU.

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
5.1 Collaborate and coordinate county-wide on behalf of Foster Youth as the Foster Youth Services Coordinating Program (FYSCP) in order to provide technical assistance, case management coordination and training to districts in meeting the educational needs of foster youth. (10A-D)	5.1.1 Personnel costs to update and support the countywide plan and the countywide foster youth services coordinator. The coordinator shall: work with the child welfare agency to minimize changes in school placement, provide education related information to the county child welfare agency, respond to requests from the juvenile court for information and work with the court to provide educational services, assist in the establishment of a mechanism for the efficient transfer of health records, and assist in the overseeing of foster youth education liaisons. (10a-e) (Student Services Director Salary - Paynter)	5.1.1 Personnel costs to update and support the countywide plan and the countywide foster youth services coordinator. The coordinator shall: work with the child welfare agency to minimize changes in school placement, provide education related information to the county child welfare agency, respond to requests from the juvenile court for information and work with the court to provide educational services, assist in the establishment of a mechanism for the efficient transfer of health records, and assist in the overseeing of foster youth education liaisons. (10a-e) (Student Services Director Salary - Paynter) 2000-2999: Classified Personnel Salaries LCFF 0

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	2000-2999: Classified Personnel Salaries LCFF \$18,500	
5.2 Oversee the participation of staff in the development and implementation of an educational plan for each foster youth in the county, both at the COE and at District LEAs.	<p>5.2.1 Personnel costs to oversee staff participation and implementation of foster youth educational planning and teaming (RES 0611, 0612, 0621) (Student Services Director Salary - Paynter)</p> <p>2000-2999: Classified Personnel Salaries LCFF \$18,500</p>	<p>5.2.1 Personnel costs to oversee staff participation and implementation of foster youth educational planning and teaming (RES 0611, 0612, 0621) (Student Services Director Salary - Paynter) 2000-2999: Classified Personnel Salaries LCFF 0</p>

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

The Santa Cruz COE Student Services Department Director position and services maintain and since writing this goal we have restructured and separated the funding of this position from Alternative Education budget. Funds that were allocated for this position have been reallocated to support the Alternative Education students, families, teachers, and staff.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Countywide coordination of Foster Youth support has been maintained throughout the pandemic. The Foster Youth team continues to work collaboratively with our Alternative Education team to train our staff and provide individual supports to our students. Throughout the pandemic the Foster Youth team has maintained countywide coordination and support of Foster Youth throughout the county.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
M and O transfer, including the cleaning of school sites.	\$231,067.26	231,067.26	No
Supplemental food and clothing offerings supporting the needs of our low-income students.	\$24,224.03	10,000.00	Yes
Instructional staff at Sequoia Schools campus, our school designed to meet the needs of our unduplicated student population.	\$530,063.59	750,901.26	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

All actions were carried out as planned. For the second year in a row, due to the pandemic, our supplemental food and clothing costs decreased. The personnel costs at Sequoia campus increased with additional staff members.

Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

Safety-Our Maintenance and Operations team ensured school sites were cleaned and outfitted with appropriate safety equipment. The Alternative Education department adjusted to safety guidance and protocols to ensure our learning environments were appropriately suited for the ever-changing learning environment. Signage, hand sanitizer, cleaning materials, Personal Protective Equipment, air filters, thermometers, and rigorous cleaning were implemented throughout our sites.

Communication-Our Alternative Education school sites continuously provided two-way dialogue about the ever-changing educational situation throughout the pandemic. Systemwide, the students, families, and community had access to regular communication from our Superintendent, Dr. Sabbah, which was strategically coordinated with all district superintendents. This regular communication was

sent out in English and Spanish and provided a uniform message to all families. Surveys and department updates were also sent by the Alternative Education office.

Academic and Social-Emotional Supports- As we transitioned to in-person instructional offerings our academic and support programs adapted. Our phenomenal teachers and counselors modified their curriculum and support offerings to include each student's needs. Our instructional and support staff became well-versed at hybrid learning and support and provided academic and social-emotional support both in-person and remotely. We developed a tiered re-engagement strategy for students so that we could properly support all students. Our school sites had regular meetings with their admin support team to discuss learning changes and individual students.

Family Engagement-We learned that remote offerings, although not as engaging and perhaps not as fun as in-person meetings, have proven to be an important part of our engagement efforts. We had families join meetings from work and attend more frequently because of the remote option. Remote meetings or hybrid meetings have been one of many silver linings throughout the pandemic.

Professional Learning-Our Alternative Education team participated in a robust offering of professional learning throughout the 20-21 school year. We kicked off the year with a week-long learning event and continued throughout the year with both internally created professional learning with collaboration from our Educational Services department and professional development offered through partnerships with the COE. Additionally, we had a team participate in the Multilingual Network led by our COE with collaboration from all districts throughout the county.

As we phased in our in-person offerings we prioritized students who would most benefit from in-person learning including students who were disengaging from remote learning, emerging multilingual students, Foster Youth, students experiencing homelessness, students with Individual Educational Plans, and students at risk of abuse or neglect.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Technology Coordinator ensuring tech and access for all students including unduplicated students	\$177,583.14	162,371.41	Yes
Instructional Aides in classrooms serving high proportions of unduplicated students	\$702,728.54	735,267.80	Yes
Community Organizer, Project Specialists, and Project Coordinator supporting the students and families of unduplicated students.	\$404,384.53	507,926.59	Yes
Professional development focused on supporting the needs of our English Learners during Distance Learning and for in-person learning.	0	0	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

There were no substantive differences between planned actions and/or expenditures with the exception of personnel expenses, which increased and all actions were carried out. The professional development was carried out through our internal staff and our partnership with our Educational Services department.

Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Continuity of Instruction/Staff Roles/Responsibilities/Professional Learning:

After jumping into Distance Learning in Spring 2020 our Alternative Education department learned a lot of great lessons quickly with regard to continuity of learning. Our department along with the COE Educational Services department and our Technology Plus team sprang into action and collaborated together to ensure continuity of learning. While we were hopeful for an in-person/hybrid start of the 20-21 school year, our entire county had to begin the year with Distance Learning due to the pandemic. We took the lessons learned from the Spring term and efficiently planned for the Fall with the new SB 98 regulations in mind. We created more time for staff collaboration and planning, professional learning tailored to Distance Learning and supporting our students with high-needs, and we prioritized connection and engagement. As previously mentioned, as we kicked off the school year, our staff roles and responsibilities

shifted with the ever-changing landscape of learning and our team stepped up to meet the needs of our students, families, and community.

Access to Devices and Connectivity:

All students and families in need of a device or a hotspot had access to a school-provided Chromebook and/or hotspot. The Alternative Education department purchased new equipment to replace models not functioning correctly and to meet the demand presented with Distance Learning. Teachers continuously checked in with students about their devices and technology needs. Our Tech Plus team provided training to our staff to assist with distance learning and best practices.

Pupil Participation and Progress:

Throughout Distance Learning our students participated in a myriad of ways depending on their unique circumstances and the program they attend. Students across our programs had access to daily live interaction with their teacher and peers, synchronous learning, as well as individual or asynchronous learning opportunities. Prior to the pandemic, we offered a variety of program types to meet the needs of students including independent studies, classroom programs, and personalized learning programs or hybrids. During the pandemic, we learned that pupil participation opportunities needed to be differentiated as well to meet the needs of their learning styles and life circumstances. Teachers and school staff communicated daily with students and families to discuss progress and create unique plans for students. Our attendance and engagement procedures changed this year to be compliant with SB 98 and we developed an attendance/engagement tracker to account for daily participation of each student.

Support for Pupils with Unique Needs:

When students have unique needs we work together as a team to ensure their needs are met. These unique needs include students with Individualized Education Plans (IEPs), students experiencing homelessness, Foster Youth, students learning English, and a combination of factors. Our Special Education team had regular meetings to discuss the progress of each student and to ensure services were being met. For our South County schools, we coordinate services with Pajaro Valley Unified School District. Our Administrator who supports our Special Education team and Student Services actively participates in cross-district collaboration and learning opportunities provided through our SELPA leadership and Student Services COE department. As a countywide team, we discuss and strategize how to best serve our students with unique needs throughout the pandemic. The information gathered from these collaborative learning meetings are brought to our teams, discussed, and implemented as appropriate. Our classroom teachers, resource teachers, counselors, and student support staff all play a role in meeting the unique needs of our students.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Star Renaissance	\$9,915	9,915	Yes
Professional development focused on learning loss mitigation, specifically for unduplicated students and Star Renaissance training.	0	0	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

There were no substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss. Professional learning, including how to implement our local assessment and how to utilize the results, was implemented and the costs of professional learning is built into salaries and our collaboration between COE departments.

Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

To address learning loss throughout the 2020-2021 school year each site had close connections to students and their families. Student-teacher-family conferences, both formal and informal, happened throughout the school year to monitor and support student progress. Admin and teacher meetings were held regularly to discuss and create plans for students who were struggling with Distance Learning. As conditions improved with the pandemic we were able to phase-in in-person instruction first prioritizing students who were most in need of in-person instruction including students who were disengaging from learning, students with IEPs, students learning English, and students with other unique needs. Student attendance/engagement and academic progress was regularly monitored by teachers and staff and discussed with students and families.

Analysis of Mental Health and Social and Emotional Well-Being

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

Monitoring and supporting mental health and social and emotional wellbeing during the 2020-2021 school year was paramount. All school staff, including teachers, support staff, and counselors, were connected to students and involved in monitoring and supporting their mental health needs. We have invested significant time and resources to focus on mental health and social and emotional wellbeing. Daily instruction begins with a whole group connector. Each staff member understands that connection comes first and in order to get to a point where students can experience the academic success they must first feel safe. We have a large network of counselors who work with all of our sites. Our teachers have woven in social and emotional lessons and activities throughout their classes. Teachers and support staff continuously monitor the health and wellbeing of their students and promptly discuss any concerns to ensure appropriate services are provided. The tiered system of support was adjusted for the pandemic to meet the needs of our students. For Universal Supports, all students receive universal mental health and social-emotional wellness support, including trauma-informed practices and a safe and welcoming learning environment that prioritizes safety and mental health as a foundation needed for learning. Effective communication and student and family engagement in both the academic and mental health supports of the learner. Additionally, students have access to counselors. For Targeted Supports, students receive universal supports as well as individual meetings with teacher/support staff, admin consults with teacher and has family meetings if appropriate, and individual or family counseling is available. For Intensive Supports, students have utilized both universal and targeted supports and may benefit from the involvement of outside agencies and placement evaluation. The tiers of support are fluid and responsive to student needs. At all levels of support, the school ensures coordination with appropriate entities such as homeless or Foster Youth case managers, Special Education team, Probation, and CASA advocates when applicable. All of our team members had continuous training regarding the best ways to engage students and support them throughout the pandemic.

Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Our tiered re-engagement strategies for students who experienced challenges during distance learning was an effective strategy to follow to ensure proper steps were being taken for each individual student. Outreach and family engagement during the pandemic was multifaceted and balanced the need to engage with the community and keep people informed with our desire to not overwhelm and inundate our families with too much information. Communication was streamlined and uniform throughout the county with the regular and translated letters from the superintendents. These regular communications proved to be very effective in having a common foundation of relevant and detailed information. In addition to our countywide letters, our Alternative Education department sent our district communication as well as site specific outreach. Site outreach that happened between the teachers/support staff and families was extremely helpful. Our site teams have close connections with our families and are able to reach each family in their preferred way and have a conversation with them. The small nature of our programs really helped cultivate effective outreach and engagement

throughout the pandemic. Additionally, remote meetings with families has proven to be an effective way to communicate, hold meetings, and conduct intakes. We greatly look forward to more in-person meetings but we cannot deny the fact that for some meetings it was more convenient to hold them remotely and more effective because of the turnout.

Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

School lunches have been available throughout the pandemic to students who were or were not eligible for the free and reduced lunch program. With the free meal offerings at all school districts and the partnerships with local food banks, we found a decline in our food costs for the second year in a row because of the pandemic. Never before has such a community effort been made to have food available to our entire community. In a traditional year we have spent significantly more money on supplemental food and clothing costs but with Distance Learning and the ample availability of food throughout the county along with free meals at our schools, the needs was satisfied. Food has always been a core part of our programs and culinary programs at our sites bring people together and we look forward to having more opportunities in the future to return to our supplemental culinary programs.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Mental Health and Social and Emotional Well-Being	School counselors who support students and families most in need, including providing lunch services and emergency resources for students and families.	\$155,413.17	136,448.78	Yes

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

There were not substantive differences between the planned actions and budgeted expenditures for this action item.

Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

There have been a multitude of lessons learned throughout the pandemic and sticking with our core beliefs and values as a student-centered organization designed to meet the needs of each learner and family is critical to maintain. Sticking to an individualized, student-centered mindset makes it possible to meet the needs of students regardless of the modality of learning. Our teachers and staff have learned critical new technology skills in a very short amount of time and have adjusted their working environments numerous times throughout the pandemic. Now more than ever, we are re-evaluating the student learning experience as we hopefully look to the Fall of in-person learning. We will take with us what we have learned about flexibility, efficiency, and effectiveness with regard to utilizing new ways of communication and engagement. Connection and personalized learning have always been at the forefront of our Alternative Education Programs and they continue to be values we hold as we emerge throughout the pandemic. We will expand our counseling and wellness programs as we emerge from the pandemic and provide our students and colleagues with a restorative and exciting start to the new year. Our equity work, including both self-evaluation and collective organizational evaluation will endure. We are continuously critiquing and making adjustments to the curriculum we are offering our students, our instructional practices, and how we engage with all students and families with an asset based mindset and a genuine desire to learn with and from each other. The Santa Cruz COE and our department have collaborated on social-emotional wellness, racial justice, and arts integration, which are all fundamental components of education.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

Pupil learning loss has and will continue to be assessed in a myriad of ways. We use Star Renaissance as our local reading and math assessment. We analyze individual student progress in meeting credit goals, and we pay attention to student engagement. The same assessment measures are used with students with unique needs and in addition, as applicable, student IEP goals are addressed. In collaboration with case managers for Foster Youth and students experiencing homelessness, counselors, families, and probation teams also connect, assess and monitor student learning loss and needs. The English Language Proficiency Assessment for California (ELPAC) will continue to be used to monitor the progress of our multilingual students. We will continue to seek out as well as create supplemental curriculum and instruction materials for teachers. Our teachers have collaborated on many curriculum projects aimed to meet the unique learning needs of our students and we are working to better distribute and implement these supplemental materials.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

There were no substantive difference between the planned actions and what was implemented, however, there were changes to costs such as personnel costs and the costs for some materials. The increased and improved services requirement has been met and exceeded.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

The 2021-2024 LCAP has been informed greatly by all of our stakeholders and the experiences of 2019-2020 and 2020-2021. Throughout the pandemic and fires we moved through phases of learning and support together as a community. Our team is more prepared for the unexpected than ever before. It is challenging to write plans that span multiple years, even one year, as we have learned how greatly our lives can be upended seemingly overnight. With that being said, we endure and plan now, more than ever, to support the individual needs of our students and help cultivate safe learning environments that support their individual needs, aspirations, and honors the assets that they bring to our learning community. We will strive to create learning communities that are restorative, rooted in equity, inclusive, and challenge our students and staff to continuously learn and reach their personal learning goals. Over the next few years we will critically question and interrupt any barriers to learning that are discovered, we will innovatively find ways to not only meet the needs of our learners but also push to empower each other to learn and grow beyond our expectations.

Instructions: Introduction

The Annual Update Template for the 2019-20 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–21 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-22 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Instructions: Annual Update for the 2019–20 Local Control and Accountability Plan Year

Annual Update

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-20 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

For each goal in 2019-20, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-20 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

Goal Analysis

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

Instructions: Annual Update for the 2020–21 Learning Continuity and Attendance Plan

Annual Update

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-21 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

Actions Related to In-Person Instructional Offerings

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

Actions Related to the Distance Learning Program

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
 - Continuity of Instruction,
 - Access to Devices and Connectivity,

- Pupil Participation and Progress,
- Distance Learning Professional Development,
- Staff Roles and Responsibilities, and
- Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-21, please state as such.

Actions Related to Pupil Learning Loss

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

Analysis of Mental Health and Social and Emotional Well-Being

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-21 school year, as applicable.

Analysis of Pupil and Family Engagement and Outreach

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-21 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

Analysis of School Nutrition

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-21 school year, whether participating in in-person instruction or distance learning, as applicable.

Analysis of Additional Actions to Implement the Learning Continuity Plan

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

Overall Analysis of the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
 - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.
- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP, as applicable.

Annual Update for the 2019–20 Local Control and Accountability Plan Year Expenditure Summary

Total Expenditures by Funding Source		
Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Funding Sources	5,755,380.10	5,548,441.67
LCFF	5,750,380.10	5,548,441.67
Other	5,000.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type		
Object Type	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	5,755,380.10	5,548,441.67
1000-1999: Certificated Personnel Salaries	4,151,320.00	4,155,378.01
2000-2999: Classified Personnel Salaries	844,018.00	781,438.03
4000-4999: Books And Supplies	210,000.00	52,832.87
5000-5999: Services And Other Operating Expenditures	237,042.10	222,125.50
5700-5799: Transfers Of Direct Costs	310,000.00	336,667.26
5800: Professional/Consulting Services And Operating Expenditures	3,000.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type and Funding Source			
Object Type	Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	All Funding Sources	5,755,380.10	5,548,441.67
1000-1999: Certificated Personnel Salaries	LCFF	4,151,320.00	4,155,378.01
2000-2999: Classified Personnel Salaries	LCFF	844,018.00	781,438.03
4000-4999: Books And Supplies	LCFF	210,000.00	52,832.87
5000-5999: Services And Other Operating Expenditures	LCFF	232,042.10	222,125.50
5000-5999: Services And Other Operating Expenditures	Other	5,000.00	0.00
5700-5799: Transfers Of Direct Costs	LCFF	310,000.00	336,667.26
5800: Professional/Consulting Services And Operating Expenditures	LCFF	3,000.00	0.00
		310,000.00	336,667.26
		3,000.00	101,587.10

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Goal		
Goal	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
Goal 1	4,845,355.10	4,809,391.19
Goal 2	682,000.00	548,025.48
Goal 3	127,082.00	127,082.00
Goal 4	63,943.00	63,943.00
Goal 5	37,000.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan Expenditure Summary

Total Expenditures by Offering/Program		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$785,354.88	\$991,968.52
Distance Learning Program	\$1,284,696.21	\$1,405,565.80
Pupil Learning Loss	\$9,915.00	\$9,915.00
Additional Actions and Plan Requirements	\$155,413.17	\$136,448.78
All Expenditures in Learning Continuity and Attendance Plan	\$2,235,379.26	\$2,543,898.10

Expenditures by Offering/Program (Not Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$231,067.26	\$231,067.26
Distance Learning Program		
Pupil Learning Loss		
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$231,067.26	\$231,067.26

Expenditures by Offering/Program (Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$554,287.62	\$760,901.26
Distance Learning Program	\$1,284,696.21	\$1,405,565.80
Pupil Learning Loss	\$9,915.00	\$9,915.00
Additional Actions and Plan Requirements	\$155,413.17	\$136,448.78
All Expenditures in Learning Continuity and Attendance Plan	\$2,004,312.00	\$2,312,830.84

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Project Director	jizant@santacruzcoe.org (831) 466-5739

Plan Summary [2021-22]

General Information

A description of the LEA, its schools, and its students.

Santa Cruz County is located on the beautiful central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county stems from the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part. The Santa Cruz County Office of Education (COE) operates a robust Alternative Education department comprising of Court and Community Schools situated around the county. A snapshot of our enrollment on a given day throughout the year tends to hover between 700-800 students with a total of roughly 1,100 to 1,200 students being served annually. The mission of our program is to ensure that every student has access and supports to an educational program that suits their individual needs and aspirations. This is accomplished through a variety of educational models offered throughout the county at our various locations.

Our students enter our programs with their own history and educational experience. We take the time to learn about each student, what has worked in the past, what has not worked and what their goals are. Each student who enters our programs has an intake to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to provide appropriate support such as special education services, coordination of Foster Youth support, services for students experiencing homelessness, counseling, or multilingual program support for English Learners. We principally direct resources to support all of our students with higher needs and due to the small nature of our programs all of our students benefit from this model. All of our students have access to a broad course of study, counseling, food, work-based learning, employment counseling, language acquisition support as needed, special education services, and an individually tailored academic experience.

Many of our students attend our programs temporarily and often our students arrive at our schools after not experiencing success with their previous educational program. With each new or continuing student, we review their transcripts and create an action plan to get students caught up and to meet their graduation and post graduation goals. We continuously monitor credit accrual and utilize our Star Renaissance assessment data. Commonly used measurements such as the California Assessment of Student Performance and Progress (CAASPP) are administered however, it is important to note that this snapshot is not an adequate measurement of student progress in our programs due to

the high mobility of our students and the fact that students often attend our programs after significant gaps in learning. That being said, we do administer state tests and analyze the results for any trends. We also administer the California Healthy Kids Survey as well as our internal surveys each year to monitor our progress as an organization in meeting the needs of all of our stakeholders.

Traditionally, over 50% of students enrolled at our Community School programs are considered socioeconomically disadvantaged and 100% of students in Court School are classified as socioeconomically disadvantaged. Although, according to the 2020 California School Dashboard our Community School has 1% Foster Youth and 1.1% Students experiencing homelessness, these numbers tend to be lower than actual. Slightly over 50% of our students identify as Hispanic and just under 20% of our student population are identified as English Learners. As mentioned above regarding state testing, reclassification of English Learners and measuring progress through the ELPAC can be extremely challenging due to the mobility of our students.

Santa Cruz COE Court and Community School programs participate in the Dashboard Alternative School Status (DASS) system which has modified metrics for alternative schools through the California School Dashboard. Due to the pandemic, the data from the Dashboard is limited. All state priorities are reflected upon and woven into the LCAP. Below is a summary of the 10 state priorities as well as metrics, some referenced above, that are not applicable to our programs. In addition, we bring our local indicators to the Board each year.

Priority #1 Basic

All teachers are fully credentialed and appropriately assigned in our programs. We ensure each student and teacher has standards-aligned curriculum and materials and that our school sites are safe and in good repair. Priority #1 is addressed in our goal #1.

Priority #2 Implementation of State Standards

Our instructional staff have continuous training on the state standards and the alignment of the English Language Development Standards. Priority #2 is addressed in our goal #1.

Priority #3 Parent Involvement

Parent engagement and involvement is a high priority for our programs and we provide opportunities and outreach to our community specifically ensuring participation of the families of our high needs students. Priority #3 is addressed in goal #3.

Priority #4 Pupil Achievement

As previously mentioned, we do administer the state tests but do not consider the results as the best metric for student academic achievement. Additionally, the percentage of students who have completed the a-g requirements or CTE pathways does not apply to the vast majority of our students who are not in our programs for their high school career. We are working to create, maintain, and improve the number of students we have who complete college courses, specifically from traditionally marginalized groups. Measuring the progress of English Proficiency through the ELPAC and reclassification are also metrics that have challenges when applied to our programs because of student mobility. Furthermore, the passing of AP exams or the EAP are not applicable to our programs. With these explanations in mind, we do administer both the CAASPP and ELPAC and analyze the results. We have also updated our reclassification criteria and look forward to more reclassifications in 2021-2022. We have a pandemic baseline for our local assessment, the Star Renaissance. In goal #1 we discuss Priority #4 including the progress of our multilingual students and address the academic achievement of students.

Priority #5 Pupil Engagement

While attendance rates were measured differently through the pandemic with the attendance/engagement documentation, we do monitor student attendance and participation regularly. Chronic absenteeism is a K-8 indicator that captures a very small amount of our students in middle school. Our Court and Community School attendance rates have maintained above 90%. The high school and middle school dropout rates are not included as metrics for DASS programs. Priority #5 is addressed through goal #2.

Priority #6 School Climate

Our Court and Community School programs do not expel students and we educate students who are expelled from local schools. We track and monitor suspension rates in our schools and these rates continue to be very low. We utilize the CA Healthy Kids Survey, local surveys, and evidence from student and parent meetings to gauge school climate. Priority #6 is addressed in Goal #2.

Priority #7 Course Access

All students have access to a broad course of study in our programs and this priority is addressed in goal #1.

Priority #8 Student outcomes

Student outcomes and professional learning as measured metrics are included in goal #1.

Priority #9 Expelled Pupils

The Santa Cruz COE coordinates educational services for expelled pupils throughout the county. The newest version of the countywide plan for expelled youth was revised throughout the 20-21 school year and will be presented to the board and posted to our website by July 1, 2021 and this goal is addressed in goal #4.

Priority #10 Foster Youth

The Santa Cruz COE coordinates services countywide for our Foster Youth and this priority is addressed in goal #5.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Due to the pandemic, the most recent Dashboard data, for the most part, is outdated. Based on the 2019 Dashboard our Santa Cruz County Community Schools showed progress with the Graduation Rate, the English Language Arts, Mathematics, and College and Career Indicators. The Chronic Absenteeism indicator is a K-8 indicator that also showed progress on the 2019 Dashboard but for a small number of students. Our Suspension Rate for the 2019 Dashboard maintained in the Blue category. For our Santa Cruz County Court Schools, the enrollment numbers are so low that indicator colors are not shown with the exception of Blue for Suspension Rate because our Court Schools did not have suspensions.

The highly individualized and small nature of our programs has created success with our increasing graduation rate. When a student enters our programs and throughout their time with us, they receive individual reviews of their transcripts and progress. The family and support team of the student is also involved in these reviews and we ensure students are receiving appropriate supports and opportunities to meet their needs and academic aspirations. Certain waivers for applicable students are also put into place in accordance with the law for students who qualify (AB-167, AB 1806, AB-2306).

The curriculum and instruction practices in our programs are designed to meet the needs and interests of our students. We are continuously taking a critical look at our curriculum and instructional practices to break down any barriers that may exist and to ensure our curriculum is inclusive and teaching practices are culturally responsive. We have a dedicated group of educators who reflect on their own practices as well as systemic barriers in our educational system that exist and are committed to change. We work in conjunction with our Educational Services and Student Support Services team along with our internal professional development leaders in Alternative Education, to create a professional learning environment that is committed to change. We are broadening our curriculum offerings and we are energized for continued professional learning partnerships focused on racial justice and education and continue our individual and collective equity journey in Alternative Education.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

As previously mentioned, due to the pandemic as well as the unique nature of our Alternative Education programs, common data metrics have challenges when being analyzed. That being said, we have reviewed the Dashboard data, our local perception data, local academic data, and continue to utilize the California Healthy Kids Survey, to assess our progress and create meaningful actions rooted in authentic need. While the Dashboard shows progress with the academic indicators and we have spoken to the issues with the CAASPP as a measurement, our local assessments and the state assessments reveal our students enter our programs below or significantly below grade level in English Language Arts and Mathematics. With this in mind, it is most important for us to continue to provide a rigorous and engaging learning experience that connects with each student and ignites a desire to learn. According to older CAASPP data and local academic data, our students with high needs score disproportionately lower on academic testing and by internal data are not dually enrolled in college courses at the same rate as their peers. We are working on increasing college access to our students through dual enrollment as well as increase Career Technical Education classes and opportunities. On the 2019 Dashboard for the Santa Cruz County Community School, students with disabilities and English learners were categorized as Red for College and Career Indicator. While the 2020 Dashboard reveals improvements to the College and Career Indicator for our Community School students discrepancies still exist and this is addressed in more detail in goal #1. We are addressing this specifically with our College and Career Coordinator and tailored professional learning, curriculum, and increased access and support. Chronic Absenteeism was Orange for all Santa Cruz Community students for the 2019 Dashboard and this is a K-8 indicator and we are working on engagement in goal #3 for all students. Socioeconomically disadvantaged students were categorized as Orange for Mathematics for our Community School for the 2019 school year as well and we are addressing this through professional learning, curriculum, and tailored instructional supports. Increasing professional learning opportunities and more coordinated supports for our multilingual students is also a priority. We will continue to monitor multiple metrics to track our progress on these identified

needs. For our Santa Cruz County Court School the number of students is too low to have an indicator color but our internal data reveals aligned needs with our Community School students.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The Santa Cruz County Office of Education Court and Community Schools have created three broad goals in conjunction with stakeholder feedback and involvement. We have two additional goals related to California State Priorities 9 and 10 which specifically address the Santa Cruz County Office of Education's commitment to ensure the education of expelled youth and the countywide coordination of Foster Youth services. With each goal, the Santa Cruz COE ensures increased and improved services for foster youth, English learners, and socioeconomically disadvantaged students.

1. Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.
2. The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.
3. The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.
4. The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.
5. The Santa Cruz County Office of Education will coordinate services for Foster Youth students in our Court and Community Schools and districts throughout our county.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

None

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

The Santa Cruz COE Alternative Education department partners with our stakeholders to continuously evaluate and improve our programs. Throughout this most unusual year, we have been extremely grateful to our families, students, and community for continuously engaging in the feedback and planning process. For the LCAP we had staff, student, and family surveys which also provided an opportunity to discuss the coordination of other pandemic relief funding. In addition to the surveys, we held student focus groups which provided the opportunity for students to engage in a dialogue about their experience through the pandemic and their hopes for the next school year. Student focus groups provide an excellent opportunity to amplify and honor the voices and experiences of our students. Our different parent groups, including our Parent Advisory Committee, DELAC, ELAC, and School Site Council all participated in providing feedback and direction for the LCAP. Our colleagues participated in the LCAP survey as well as staff meetings regarding our goals and actions. Additionally, our Alternative Education Advisory Committee, our staff leadership team, also reviewed the data and provided additional feedback and direction. Our Classified and Certificated unions were involved and consulted for feedback regarding both the LCAP and planning related to federal and state pandemic relief funding. Our department works closely with our SELPA, attending bi-weekly meetings as well as consulting directly with our Executive Director of SELPA regarding our LCAP. Our small programs also have many opportunities for dialogue both formally through conferences and informally through virtual and in-person conversations. The public hearing for the LCAP, Annual Update, and Budget Overview for Parents is held at a public board meeting and announced to the public as required.

A summary of the feedback provided by specific stakeholder groups.

Feedback from families of English Learners and advisory groups supported our efforts to provide educational experiences that meet the individual needs of the students. The parents commended our organization for the great communication and support of their students. Continuing our current efforts and staying connected to families was emphasized as important to our parent groups. Just over 95% of families indicated that our school staff is dedicated to the academic success of their student and 90% of families indicate their student feels safe at school and 95% of families report feeling comfortable approaching staff with concerns. Continuing and strengthening our academic, engagement, and social-emotional supports was reflected as appreciated and important according to our family survey. According to our student survey, 89% of students feel our staff is dedicated to their academic success with 8.8% not having an opinion on the questions and 87.6% of students feel safe at school with 10.6% not having an opinion on the question. Just over 80% of students report feeling comfortable approaching staff about concerns with 17% not having an opinion. The student responses to our survey were aligned to the family responses with more students opting to use the no opinion or neutral option. Our student focus groups added to the data and our students reported enjoying their school community, the teachers and staff, flexibility, and small size. The students described their school work as appropriately challenging and hoping for more resources for field trips, engaging curriculum and activities. From our staff survey, 92.6% believe the staff is dedicated to student academic success and 94% believe our schools are safe. 86.8% of staff report feeling comfortable discussing concerns with their colleagues. Our colleagues provided specific feedback regarding more curriculum and instruction support for our multilingual students, more access across our programs for counseling, and stronger coordination of services and identification for our students experiencing homelessness and foster youth. All stakeholder groups expressed the need to continue to strengthen our robust counseling and support network, and engagement with families and community resources that provide hands-on learning experiences for students.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

Stakeholder feedback directly impacted each goal of this LCAP as well as the coordination of funds received to support our students and programs during the pandemic and beyond.

Goal #1

Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation. This goal was emphasized by all groups to keep our programs small, tailored to students, and ensure curriculum and instruction are engaging, rigorous, and culturally relevant.

Goal #2

The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students. Continuing to strengthen our counseling supports for students was voiced as a priority across stakeholder groups.

Goal #3

The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Our students voiced community partnerships, field trips, and opportunities to learn in the community as a priority. Our families articulated they want to continue to strengthen their connection to their student's school.

Goal #4 and #5

The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

The Santa Cruz County Office of Education will coordinate services for Foster Youth students in our Court and Community Schools and districts throughout our county.

While these goals are required of COEs, we ensure community voice is included in how we deliver services. We work closely with our district partners, families, and Foster Youth team members and liaisons to meet the needs of our community and continuously improve our services.

Goals and Actions

Goal

Goal #	Description
1	Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

An explanation of why the LEA has developed this goal.

The academic achievement of our students is integral to our educational organization and the way we approach learning is shaped by each unique student. We are actively engaged in continuous improvement in the areas of curriculum and instruction and this goal, along with our other goals and actions are shaped with the voices of our stakeholders. Each goal is rooted in equity, inclusive practices, and honors each of our learners. Each year we maintain safe school facilities, appropriately placed teachers, and offer a relevant and engaging continuum of educational opportunities to meet the needs of our students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
All Teachers are appropriately placed and credentialed as measured annually with local indicators and through SARC. (Priority 1).	All Teachers are appropriately placed and credentialed measured annually with local indicators and through SARC.				Maintain appropriate placement of teachers and verify credentials annually.
All Teachers are appropriately placed and credentialed as measured annually with local indicators and through SARC (Priority 1).	All students have access to standards-aligned instructional materials as measured through local indicators and SARC.				All students have access to standards-aligned instructional materials as measured through yearly audit.
All school facilities are maintained and in good repair as	All school facilities are maintained and in good repair as				All school facilities are maintained and in good repair.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
measured through local indicators and SARC (Priority 1).	measured through local indicators and SARC.				
Academic content and performance standards are implemented with alignment to the ELD standards as measured through the local indicators (Priority 2).	Academic content and performance standards are implemented with alignment to the ELD standards as measured through the local indicators.				Academic content and performance standards are implemented with alignment to the ELD standards and addressed annually through continuous professional learning.
Academic content and performance standards are implemented with alignment to the ELD standards as measured through the local indicators (Priority 7).	Provide a broad course of study to all students as measured by local indicators.				All students have access to a broad course of study.
Continuously improve access and support to college and career courses, specifically for students with high needs, socioeconomically disadvantaged students, English learners, and students with disabilities as measured by the College and Career	According to the 2020 CA Dashboard for the Santa Cruz County Community School, 26% of students were prepared. 12.7% Hispanic students were prepared, 1.9% English learners were prepared, 13.5% socioeconomically disadvantaged students were prepared, 18.8% of				40% of Santa Cruz Community School Students will be prepared based on the College and Career Indicator. No student group will be in Orange or Red on the CA Dashboard.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Indicator (Priority 4 and 8).	students with disabilities were prepared, and 42.5% of white students were prepared.				
English Learner reclassification rate (Priority 4).	2020-2021 Dataquest shows 1 student in our Court Schools reclassified and 1 student in our Community School reclassified.				15 students reclassified.
Star Renaissance student achievement data (Priority 4).	<p>Pandemic results from Star Renaissance testing conducted during 2020-2021.</p> <p>Student Median Growth Percentile:</p> <p>Reading All: 45% EL: 31% SPED: 36% Low Income: 41%</p> <p>Math All: 39% EL: 33% SPED: 38% Low Income: 38%</p> <p>Reading Test Court and Community Grade Equivalent</p>				<p>Reading All students growth percentile at 50% Reduce discrepancy between high needs students and all students.</p> <p>Math All students growth percentile at 50% Reduce discrepancy between high needs students and all students.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>All</p> <p>K-4th 8%</p> <p>4-8th 45%</p> <p>8-12th 47%</p> <p>English Learners:</p> <p>K-4th 50%</p> <p>4-8th 46%</p> <p>8-12th 6%</p> <p>Foster Youth</p> <p>4-8th 66%</p> <p>8-12th 33%</p> <p>Socioeconomically Disadvantaged</p> <p>K-4th 24%</p> <p>4-8th 44%</p> <p>8-12th 33%</p> <p>Special Education Students</p> <p>K-4th 44%</p> <p>4-8th 44%</p> <p>8-12th 15%</p> <p>Math Test Court and Community Grade Equivalent</p> <p>All</p> <p>K-4th 10%</p> <p>4-8th 44%</p> <p>8-12th 45%</p> <p>English Learners:</p> <p>K-4th 46%</p> <p>4-8th 46%</p> <p>8-12th 10%</p> <p>Foster Youth</p> <p>L-4th 13%</p>				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	4-8th 75% 8-12th 13% Socioeconomically Disadvantaged K-4th 33% 4-8th 41% 8-12th 28% Special Education Students K-4th 54% 4-8th 33% 8-12th 14%				
ELPAC Data (Priority 4).	The 2018-2019 ELPAC data for Santa Cruz County Community showed 18.95% scored level 4, 37.89% scored level 3, 30.53% scored level 2, and 12.63% scored level 1.				Increase overall score of 4 to 30% and use the data as part of the reclassification process.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Instructional staff at Sequoia Schools	Sequoia Schools campus was designed to support students with high needs and to be a resource hub for the area.	\$820,774.15	Yes
2	Instructional Assistants in classes	Instructional assistants provide increased and improved services for students with high needs. Our instructional support staff make it	\$595,816.21	Yes

Action #	Title	Description	Total Funds	Contributing
	to support students with high needs.	possible to individualize learning, tailor supports to the specific needs of students, and work alongside the teacher to provide instruction and support.		
3	Technology Coordinator	Technology and data specialist ensuring students have access and support to internet connected devices and analyzing data.	\$97,341.53	No
4	Teacher on Special Assignment (TOSA)	Curriculum and Instruction TOSA focusing on coordinating tailored academic supports for our multilingual students and students with high needs. Designing and coordinating professional development for staff that focuses on English Learners, Foster Youth, and socioeconomically disadvantaged students.	\$112,549.42	Yes
5	Maintenance and Operations	Services to maintain safe and clean learning environments at all school sites.	\$213,968.11	No
6	Special Education Coordination	Case management, training, and coordination of services for students with unique learning needs. This team works in conjunction with our classroom teachers and Student Services Director to ensure optimal services for our students. Student Service Director attends local SELPA meetings and coordinates services with districts.	\$51,070.20	No
7	College and Career Project Coordinator	Coordinator who specifically works to support our students with high needs with college access, job support, and transition support. Our most recent College and Career Indicator reveals the discrepancies between student groups attaining college and career readiness.	\$102,082.70	Yes
8	Curriculum	Expanding our curriculum options with more resources for our multilingual program (ELD) and providing more inclusive and relevant curriculum.	\$60,000.00	No

Action #	Title	Description	Total Funds	Contributing
9	Professional Development specifically focused on high needs learners	Professional Learning opportunities to support our multilingual students related to the ELD standards, EL Roadmap, and curriculum and instruction. Professional development in partnership with our Foster Youth coordinating team, and professional learning in support of our socioeconomically disadvantaged students.	\$0.00	Yes
10	Professional Development for all students	<p>Robust professional development and collaboration focused on rigorous, inclusive, curriculum and instructional practices that are interdisciplinary and standards-aligned.</p> <ul style="list-style-type: none"> • Ongoing curriculum and instruction professional development focused on the standards • Introducing and sharing more inclusive and relevant curriculum related to Ethnic Studies • Professional learning time to focus on individual and collective equity journey • LGBTQ+ History and student support • Data analysis • Special Education services • Arts integration • Collaboration • Career Technical Education Partnerships and work-based learning 	\$0.00	No
11	Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)	Costs for certificated staff and administrators for our programs with all staff appropriately placed and credentialed.	\$3,327,343.01	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
2	The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

An explanation of why the LEA has developed this goal.

Enhancing our social and emotional supports of students was voiced as a priority of our stakeholders. Having access to counselors was mentioned throughout stakeholder feedback as a positive aspect of our programs and our students, staff, and families believe it is an integral part of our programs that needs to continue to strengthen. Meeting students where they are at, utilizing trauma-informed practices, being a restorative-based organization, and honoring the unique and diverse students who participate in our programs is fundamental to our programs.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2020 CA Dashboard for the Santa Cruz County Community School, 84.3% of student graduated.				Graduation rate of 85% or above.
CA Healthy Kids Data for school climate data (Priority 6).	Will be set in 2021-2022. We did administer the surveys during Spring 2021 but did not receive the results at the time of writing the LCAP.				Positive responses for school climate questions and specific desired outcomes will be set during the 2021-2022 school year.
Local student survey data regarding school climate (Priority 6).	87.6% of students feel safe at school with 10.6% not having an				Increase to 90% or above.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	opinion about the question				
Local student survey data regarding access to counseling (Priority 6).	78.6% of students agreed they have access to counseling with 18.3% not having an opinion about the question.				Increase to 85% or above.
Student attendance data (Priority 5).	Due to the pandemic attendance rates are challenging to compare and analyze. According to our CALPADS data from the 19-20 school year, 73.85% of our Court and Community School students attended school 95% of the time.				Increase to 85% of our students attending school 95% of the time.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Counselors	Counselors who principally support the mental health needs and growth of students with high needs. The counselors provide individual and group counseling as well as coordinate and manage services of the students.	\$409,969.74	Yes
2	Counseling contract	Encompass Youth Services counseling contract to provide counseling interns at our sites.	\$92,622.00	No

Action #	Title	Description	Total Funds	Contributing
3	Supplemental food and clothing	Supplemental food and clothing principally directed to support our socioeconomically disadvantaged students.	\$30,000.00	Yes
4	Professional development-Mental Health	Professional development focused on supporting the mental health needs of student in our programs. <ul style="list-style-type: none"> • Trauma-informed practices • Restorative practices • Counseling access • Access to community supports • Case management • Instructional practices • Curriculum resources • Community building 	\$0.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
3	The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

An explanation of why the LEA has developed this goal.

All of our stakeholders expressed wanting to continue and strengthen our relationships with families and the community. Our students especially noted that they want more opportunities for field trips and to learn in the community. We are committed to strengthen our community partnerships and our relationship with families.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	95% of families feel the school staff is dedicated to their student's academic success.				Maintain 95% of families feel the school staff is dedicated to their student's academic success.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3 and 6).	95% of families report feeling comfortable approaching staff with concerns.				Maintain 95% of families report feeling comfortable approaching staff with concerns.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	96% of families report they can reach staff if they need to.				Maintain 96% of families report they can reach staff if they need to.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	75.1% of families indicate they have opportunities to participate in their student's education with 18.5% responding with no opinion and 6.4% disagreeing.				Increase to 80%.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Community, parent, and family engagement coordinators and specialists	Site leaders who coordinate family and community engagement specifically focusing on high needs students and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students.	\$512,017.78	Yes
2	Community organizers	Coordinate services with outside agencies, including youth engagement services, artists, Career Technical Education, mental health, work-based learning, and conduct family intakes.	\$258,830.64	No
3	Student Leadership and Empowerment	Coordinate with our Santa Cruz COE Student Leadership and Engagement team to promote student participation in countywide groups that that empower and connect our youth. <ul style="list-style-type: none"> • Youth for Environmental Action • Countywide Black Student Union • Youth Arts Council • Civic Summit • LGBTQ+ student groups 	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
4	Bilingual stipends	Translation services and communication with our stakeholders and multilingual students and community as performed by staff with bilingual stipends.	\$22,587.52	Yes
5	Contracts with community organizations	Contracts with community organizations to support school engagement, youth empowerment, and wellness activities principally directed towards socioeconomically disadvantaged students.	\$51,160.00	Yes
6	Bus Passes	Purchase Metro Bus Passes to remove barriers to students attending school.	\$10,000.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
4	The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

An explanation of why the LEA has developed this goal.

This goal represents not only a required action of COEs but the commitment of our educational community to decrease expulsions, learn about and implement best practices, mitigate the need for expulsions and analyze data to address disparities in expulsions.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Countywide Plan for Expelled Youth (Priority 9).	Collaboratively develop the 2021-2024 countywide plan for expelled youth and post it along with the previous version on the COE website.				Revise and follow-through with goals of countywide plan for expelled youth and create new plan for the 2024 cycle.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Countywide Student Services Directors Meetings	Facilitated by our Student Services Department and held monthly with discussions focusing on best practices to mitigate the need for expulsions.	\$0.00	No
2	Intakes for expelled youth	The Alternative Education administrators ensure coordination, intakes, and quick transitions for expelled youth.	\$0.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
5	The Santa Cruz County Office of Education will coordinate services for Foster Youth students in our Court and Community Schools and districts throughout our county.

An explanation of why the LEA has developed this goal.

The Foster Youth Services Coordinating Program ensures that the COE and districts collaborate to provide services to Foster Youth, minimize school placement changes, provide transition services between schools when placement changes happen, create and coordinate countywide transportation plan, and create and maintain a robust team of advocates.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
MOU with districts (Priority 10).	Current MOU with districts to support Foster Youth coordination and transportation				Maintain and update MOU.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Foster Youth Education Liaisons and Coordinator	Foster Youth Education Liaisons and coordinator to provide case management, professional development, coordination of services, and specific supports to students.	\$407,679.29	Yes
2	Professional Development	Professional development provided countywide to both COE Court and Community Schools and all school districts regarding the best practices and supports for foster youth as well as legal updates.	\$0.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-22]

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
12.75%	2,516,446.00

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Our Court and Community Schools serve a majority of students who fall under the category of students with high needs and these actions that are delivered on a schoolwide/LEA wide basis are the best way to support our foster youth, English learners, and socioeconomically disadvantaged students. The actions that are provided schoolwide/LEA-wide and designed for our students with high needs are detailed in the goals and listed below. Each action represents the most effective and efficient way to increase and improve services for students with high needs in our programs. The most effective actions for our students with high needs are related to people, relationships, dedication, professional learning, and strategic supports.

1.1 Instructional Staff at Sequoia.

Our students with high needs in our South County area were considered when designing, building, and staffing this program. The instructional team housed in the Sequoia building works with a network of staff including bilingual staff, counselors, community partners, families, and students to design instructional programs that are tailored for students with high needs. The instructional team, working in conjunction with all the programs at Sequoia develop a learning hub with resources to support our multilingual students, socioeconomically disadvantaged students, and foster youth. Family and community engagement is the cornerstone at this campus and our stakeholders have continuously supported having the efforts of this team to meet the unique needs of the students.

1.2 Instructional assistants in classrooms with high numbers of students who are considered high needs.

The instructional aides are strategically placed based on their skills and abilities to support English Learners, foster youth and low-income students. This action is meeting the goal of supporting these students by providing tailored instructional support.

1.3 Teacher on Special Assignment (TOSA).

When analyzing our data, both student achievement data and stakeholder feedback from the staff, there exists a clear need for additional curriculum and instructional support of high needs students throughout our programs, particularly our English learners. Our staff also voiced

wanting more support for ELD curriculum and instruction and this aligned with the academic data that we have. The TOSA will provide tailored instructional and curriculum support for our high needs students, primarily focused on English learners.

1.7 College and Career Project Coordinator.

Our College and Career indicator reveals we have areas to improve upon to ensure our high needs students are prepared for college and career. While dual enrollment is available to our students and we have actively been working with schools to support students through the process, our students with high needs are completing college courses at disproportionately low rates. Our College and Career coordinator will strategically work with our school sites to support English learners, foster youth, and socioeconomically disadvantaged students enroll and complete college courses, attain jobs and internships, explore careers and trade schools, and assist with transitions into college for our students at juvenile hall.

1.8 Professional Learning focused on high needs learners.

Our TOSA and our Foster Youth department will provide specific professional development to our team on best practices needed to support the students. This strategy will bring the necessary theoretical and practical knowledge needed for ongoing learning and implementation of crucial supports for high needs students.

2.1 Counselors.

Counseling and mental health supports for students, particularly students who are socioeconomically disadvantaged, experiencing homelessness, and foster youth has come up as a need expressed by our stakeholders. We are strengthening our counseling support and strategically placing counselors at sites with the most need and our counselors are also mobile, delivering services to our foster youth, and socioeconomically disadvantaged students throughout our programs.

2.3 Supplemental Food and Clothing.

Our student stakeholder group advocates for more food on campus and cooking experiences when possible. Additional food and clothing are made available to support our socioeconomically disadvantaged students throughout our programs. Food also builds community and brings people together.

3.1 Community, parent, and family engagement coordinators and specialists.

Our families, especially those with students with high needs, have expressed appreciation for our outreach and the fact that we need more outreach and opportunities for engagement. The coordinators work specifically with high needs families to bring their voices to the conversation, engage them in school activities and decisions, and partner with them on their student's education.

3.5 Bilingual stipends.

Having bilingual staff to support our English learners and ensure their families have access to their child's education has been articulated across stakeholder groups as fundamental to support the needs of our English learners. Our bilingual team support students across our programs.

3.6 Contracts with community organizations.

Engaging, community-based programming was voiced by students and staff as necessary educational experiences to support and empower our students, primarily our students who are socioeconomically disadvantaged. Youth empowerment programs, art programs, yoga and wellness programs, all bring a myriad of experiences to our youth that otherwise might not have been possible. These programs not only provide engagement and empowerment, but they also connect the student with school and support their academic success.

5.1 Foster Youth Education Liaisons and Coordinators.

The Foster youth department provides case management and coordination of foster youth services and services for students experiencing homelessness throughout our programs and the county.

5.2 Professional Development.

The Foster Youth department provides professional development throughout our programs and to all districts in the county to support foster youth and youth experiencing homelessness.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The Santa Cruz County Office of Education calculates that it will receive \$2,516,446 in Supplemental and Concentration funding under the Local Control Funding Formula (LCFF). The Santa Cruz County Office of Education provides a myriad of services to increase or improve by at least 12.75% relative to services provided to all students that are directed towards high needs students, also referred to as unduplicated pupils who are foster youth, low income (socioeconomically disadvantaged), and English learners (emerging multilingual students/multilingual students). The actions and services marked as contributing to increased or improved services are designed to specifically support our students with high needs. The descriptions above and throughout the goals articulate how these specific actions were designed specifically for our students with high needs and delivered in the most effective and efficient way.

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$6,706,973.01	\$97,381.14		\$371,458.15	\$7,175,812.30

Totals:	Total Personnel	Total Non-personnel
Totals:	\$6,718,062.19	\$457,750.11

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Learners Foster Youth Low Income	Instructional staff at Sequoia Schools	\$820,774.15				\$820,774.15
1	2	English Learners Foster Youth Low Income	Instructional Assistants in classes to support students with high needs.	\$595,816.21				\$595,816.21
1	3	All Low Income	Technology Coordinator	\$97,341.53				\$97,341.53
1	4	English Learners Foster Youth Low Income	Teacher on Special Assignment (TOSA)	\$112,549.42				\$112,549.42
1	5	All	Maintenance and Operations	\$213,968.11				\$213,968.11
1	6	Students with Disabilities	Special Education Coordination	\$51,070.20				\$51,070.20
1	7	English Learners Foster Youth Low Income	College and Career Project Coordinator	\$102,082.70				\$102,082.70
1	8	All	Curriculum	\$60,000.00				\$60,000.00
1	9	English Learners Foster Youth Low Income	Professional Development specifically focused on high needs learners					\$0.00
1	10	All	Professional Development for all students					\$0.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	11	All Students with Disabilities	Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)	\$3,327,343.01				\$3,327,343.01
2	1	English Learners Foster Youth Low Income	Counselors	\$409,969.74				\$409,969.74
2	2	All	Counseling contract	\$92,622.00				\$92,622.00
2	3	Low Income	Supplemental food and clothing	\$30,000.00				\$30,000.00
2	4	All	Professional development-Mental Health					\$0.00
3	1	English Learners Foster Youth Low Income	Community, parent, and family engagement coordinators and specialists	\$512,017.78				\$512,017.78
3	2	All	Community organizers	\$258,830.64				\$258,830.64
3	3	All	Student Leadership and Empowerment					\$0.00
3	4	English Learners	Bilingual stipends	\$22,587.52				\$22,587.52
3	5	Low Income	Contracts with community organizations				\$51,160.00	\$51,160.00
3	6	Low Income	Bus Passes				\$10,000.00	\$10,000.00
4	1	All	Countywide Student Services Directors Meetings					\$0.00
4	2	Expelled Youth	Intakes for expelled youth					\$0.00
5	1	Foster Youth	Foster Youth Education Liaisons and Coordinator		\$97,381.14		\$310,298.15	\$407,679.29
5	2	Foster Youth	Professional Development					\$0.00

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$2,605,797.52	\$3,074,636.81
LEA-wide Total:	\$0.00	\$407,679.29
Limited Total:	\$0.00	\$10,000.00
Schoolwide Total:	\$2,605,797.52	\$2,656,957.52

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Instructional staff at Sequoia Schools	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Sequoia Schools	\$820,774.15	\$820,774.15
1	2	Instructional Assistants in classes to support students with high needs.	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$595,816.21	\$595,816.21
1	3	Technology Coordinator		Low Income		\$97,341.53	\$97,341.53
1	4	Teacher on Special Assignment (TOSA)	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$112,549.42	\$112,549.42
1	7	College and Career Project Coordinator	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$102,082.70	\$102,082.70
1	9	Professional Development specifically focused on high needs learners	Schoolwide	English Learners Foster Youth Low Income			\$0.00
2	1	Counselors	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$409,969.74	\$409,969.74

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
2	3	Supplemental food and clothing	Schoolwide	Low Income	All Schools	\$30,000.00	\$30,000.00
3	1	Community, parent, and family engagement coordinators and specialists	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$512,017.78	\$512,017.78
3	4	Bilingual stipends	Schoolwide	English Learners	All Schools	\$22,587.52	\$22,587.52
3	5	Contracts with community organizations	Schoolwide	Low Income	All Schools		\$51,160.00
3	6	Bus Passes	Limited to Unduplicated Student Group(s)	Low Income	All Schools		\$10,000.00
5	1	Foster Youth Education Liaisons and Coordinator	LEA-wide	Foster Youth			\$407,679.29
5	2	Professional Development	LEA-wide	Foster Youth			\$0.00

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Total Planned Expenditures	Total Estimated Actual Expenditures
			Totals:	Planned Expenditure Total	Estimated Actual Total
			Totals:		

Instructions

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[Stakeholder Engagement](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC 52064(b)(4-6)).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* 52064(b)(7)).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Stakeholder Engagement

Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC 52064(e)(1)). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

Prompt 2: “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

Percentage to Increase or Improve Services: Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students: Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55%: For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55%: For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40% or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

“A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.”

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All”, or by entering a specific student group or groups.
- **Increased / Improved:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services.
- If “Yes” is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, Superintendent of Schools
Denise Sanson, Director, Student Program

SUBJECT: 2021-2022 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2021-2022 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2020-2021 Annual Update, and 2021-2022 Budget Overview for Parents.

RECOMMENDATION

Approve the LCAP for Santa Cruz County Career Advancement Charter School.

FUNDING IMPLICATIONS

Please see the Budget Overview on the next pages.

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education
CDS Code:	44 10447 0136572
LEA Contact Information:	Name: Denise Sanson Position: Senior Director Phone: (831) 466-5680
Coming School Year:	2021-22
Current School Year:	2020-21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$1,170,372
LCFF Supplemental & Concentration Grants	\$65,476
All Other State Funds	\$159,662
All Local Funds	\$300,000
All federal funds	\$170,441
Total Projected Revenue	\$1,800,475

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$1,963,297
Total Budgeted Expenditures in the LCAP	\$471,652
Total Budgeted Expenditures for High Needs Students in the LCAP	\$165,615
Expenditures not in the LCAP	\$1,491,645

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$65,220
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$65,220

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$100,139
2020-21 Difference in Budgeted and Actual Expenditures	\$0

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	The LCAP for the Career Advancement Charter of the Santa Cruz County Office of Education focuses on services for students with high needs, and includes state priorities and the input from our stakeholders. The CAC used other funding opportunities including: WIOA II, California Adult Education Programs grant funds, Comprehensive School Improvement funds, and AB 109 Corrections/Probation grant money. These funds were used to support the LCFF goals. The majority of general fund budget expenditures are included in the LCAP, though the budget expenditures

	not included provide many of the services related to grant funding and are reported to the state on an ongoing basis.
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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education

CDS Code: 44 10447 0136572

School Year: 2021-22

LEA contact information:

Denise Sanson

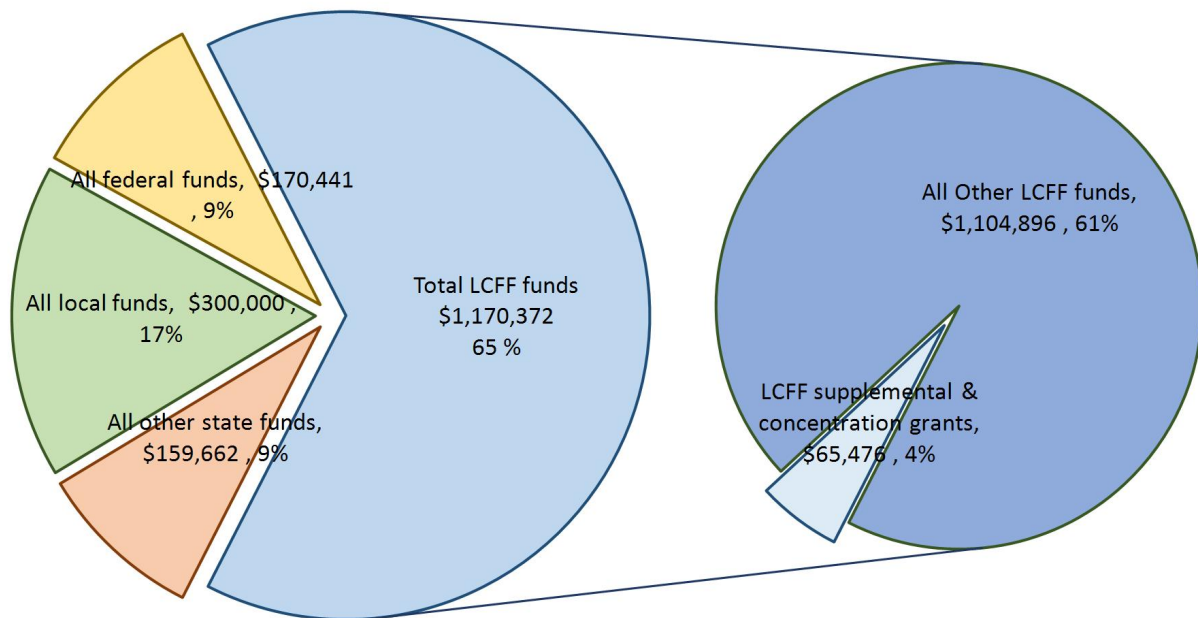
Senior Director

(831) 466-5680

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source



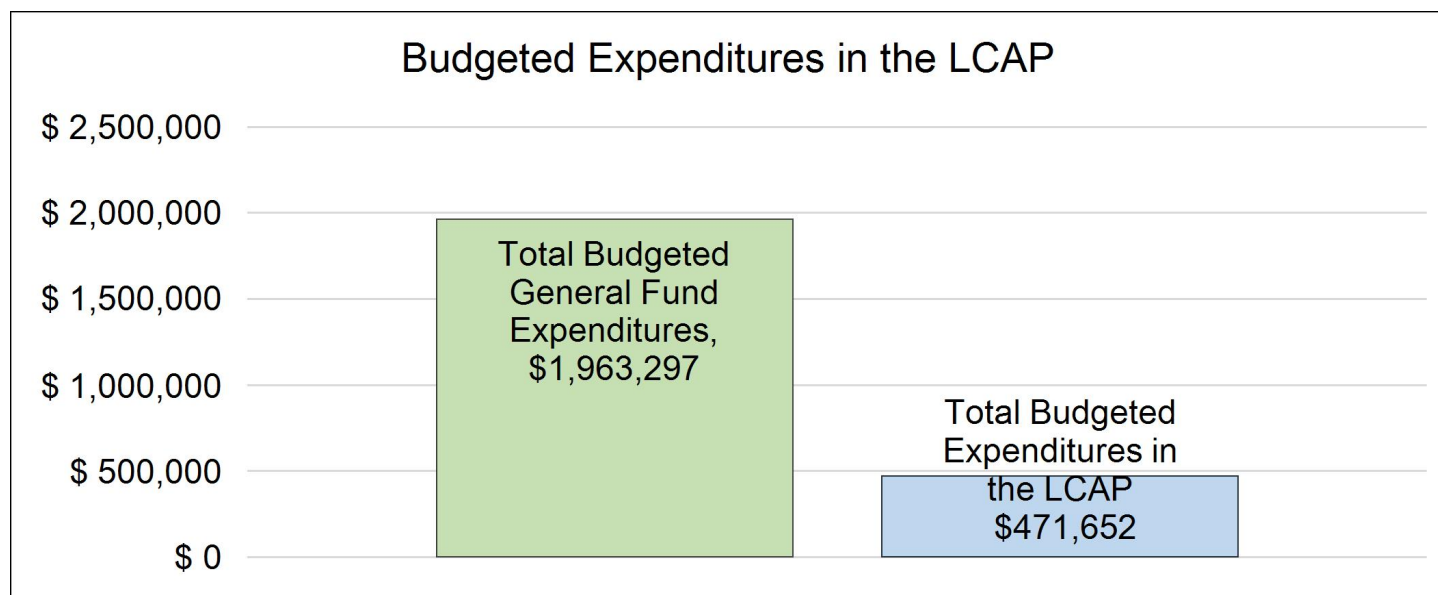
This chart shows the total general purpose revenue Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The total revenue projected for Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education is \$1,800,475, of which \$1,170,372 is Local Control Funding Formula (LCFF), \$159,662 is other state funds, \$300,000 is local funds, and \$170,441 is federal funds. Of the

\$1,170,372 in LCFF Funds, \$65,476 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education plans to spend \$1,963,297 for the 2021-22 school year. Of that amount, \$471,652 is tied to actions/services in the LCAP and \$1,491,645 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

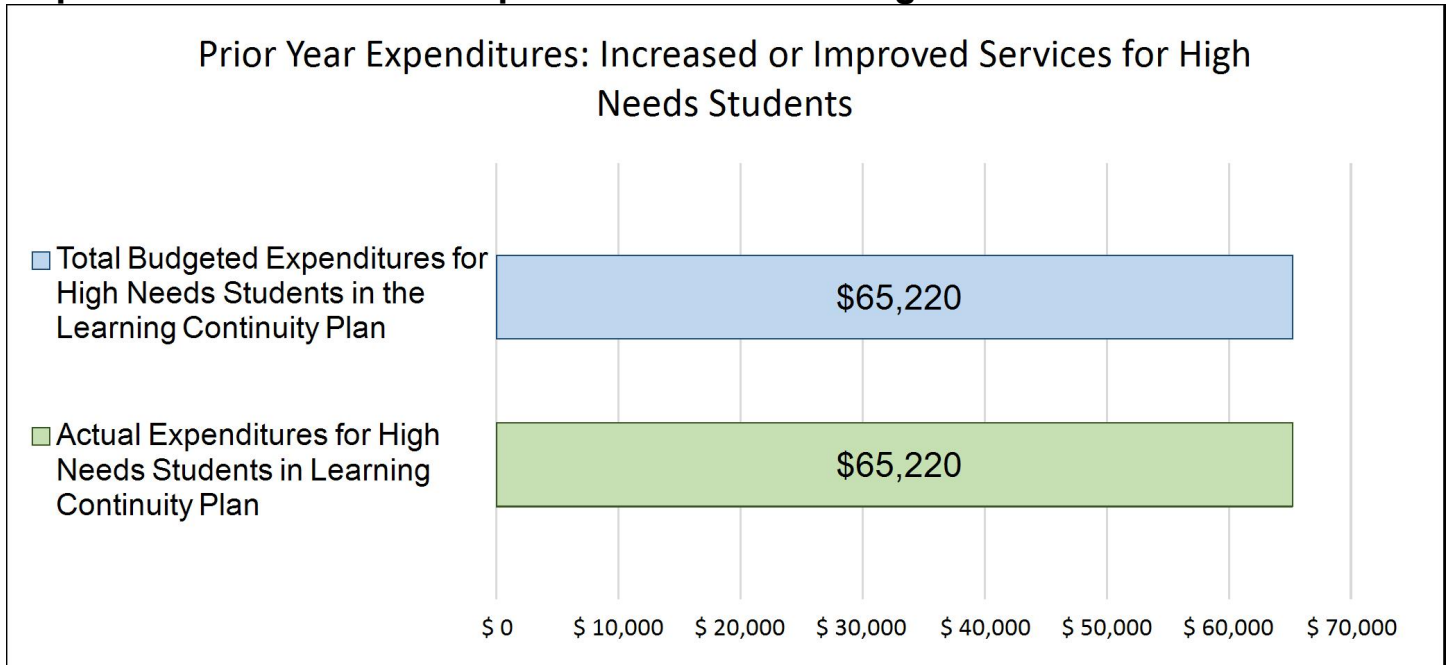
The LCAP for the Career Advancement Charter of the Santa Cruz County Office of Education focuses on services for students with high needs, and includes state priorities and the input from our stakeholders. The CAC used other funding opportunities including: WIOA II, California Adult Education Programs grant funds, Comprehensive School Improvement funds, and AB 109 Corrections/Probation grant money. These funds were used to support the LCFF goals. The majority of general fund budget expenditures are included in the LCAP, though the budget expenditures not included provide many of the services related to grant funding and are reported to the state on an ongoing basis.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education is projecting it will receive \$65,476 based on the enrollment of foster youth, English learner, and low-income students. Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education plans to spend \$165,615 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education's Learning Continuity Plan budgeted \$65,220 for planned actions to increase or improve services for high needs students. Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education actually spent \$65,220 for actions to increase or improve services for high needs students in 2020-21.



Annual Update for Developing the 2021-22 Local Control and Accountability Plan

Annual Update for the 2019–20 Local Control and Accountability Plan Year

LEA Name	Contact Name and Title	Email and Phone
Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education	Denise Sanson Senior Director	dsanson@santacruzcoe.org (831) 466-5680

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

Goal 1

Students will graduate from high school with increased Math and English proficiency, improved job skills literacy, and greater post-secondary opportunities.

- Increasing student achievement as measured by the Comprehensive Adult Student Assessment System (CASAS).
- Ensuring all certificated teachers are appropriately assigned and fully credentialed.
- Increasing instructional and administrative resources
- Closing the achievement gap for EL students.
- Providing increased opportunities for career exploration and preparation
- Increasing access to educational interventions
- Improving scope of services

Measures: Graduation rates, CASAS Job Skills Literacy achievement in Math and English, and Community College Enrollment

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 7: Course Access (Conditions of Learning)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Graduation rate 19-20 73.6%	83.7%
Metric/Indicator Community College Enrollment rate 19-20 18%	8.51%

Expected	Actual
Metric/Indicator CASAS Data Comprehensive Adult Student Assessment System of California Jobs Skills Literacy English Jobs Skills Literacy Math 19-20 Baseline to be set	9% of student population took pre and post testing 21% of students who completed both pre and post testing achieved EFL gains.
Metric/Indicator % of students earning at least 25 credits per year, or graduate 19-20 78% Baseline	24% of CAC students earned 25 credits or more in the 19-20 school
Metric/Indicator Graduation (Sequoia) 19-20 44	80
Metric/Indicator Graduation (Jail and RT) 19-20 40	37

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Continue implementation of CASAS. Set baseline, evaluate growth and incorporate into the program improvement process.	Charter General Fund Budget 5000-5999: Services And Other Operating Expenditures Base \$1,600	Charter General Fund Budget 5000-5999: Services And Other Operating Expenditures Base \$0

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Increase from (2) to (4) .5 FTE to expand educational interventions and provide a broader scope of support services to include implementation of career exploration learning, college counseling and registration, financial aide, job literacy growth assessments. Outreach, Registration, Enrollment, Data Entry, Curriculum support, etc.	Charter General Fund/Probation Grant 2000-2999: Classified Personnel Salaries Base \$57,000	Charter General Fund/Probation Grant 2000-2999: Classified Personnel Salaries Base \$7399.49
Increase FTE of ESL Teacher to .5 and continue Implementation of ESL Level 1 and add ESL Level 2. Purchase books and materials.	.50 ESL teacher Charter Supplemental Budget 1000-1999: Certificated Personnel Salaries Supplemental \$55,000 (.40 FTE) Books and Materials - Supplemental Budget 4000-4999: Books And Supplies Supplemental 10,220	.50 ESL teacher Charter Supplemental Budget 1000-1999: Certificated Personnel Salaries Supplemental \$8946.52 Books and Materials Supplemental Budget 4000-4999: Books And Supplies Supplemental \$2455.30
Employ a 1.0 Administrator to oversee all sites	Charter General Fund Budget 1000-1999: Certificated Personnel Salaries Base \$170,000 (1.0)	Charter General Fund Budget 1000-1999: Certificated Personnel Salaries Base \$105,489.53
Retain 1.0 FTE Teacher for Sequoia Site, 1.0 North County, Increase Teacher FTE by 1.5	Charter General Fund Budget 1000-1999: Certificated Personnel Salaries Base NEW: Add 1.0 FTE Teacher for Encinal and Cabrillo Sites (.50 Mark, and .50 New) 1000-1999: Certificated Personnel Salaries Base \$80,000 New Teacher Books, materials and supplies 4000-4999: Books And Supplies Base (4) laptops or computers for new staff 4000-4999: Books And Supplies Base 6,000	Charter General Fund Budget 1000-1999: Certificated Personnel Salaries Base \$216,077.85 New 1.5 FTE Teacher for Encinal and Cabrillo sites 1000-1999: Certificated Personnel Salaries Base \$199,607.31 New Teacher books, materials and supplies 4000-4999: Books And Supplies Base \$6,144.25 Laptops or computers for new staff 4000-4999: Books And Supplies Base \$1,497.91
Increase Project Specialist to Project Coordinator to improve scope of service for students at all school sites.	Increase salary by \$10,000 2000-2999: Classified Personnel Salaries Base \$10,000	Increase Salary by \$10,000 2000-2999: Classified Personnel Salaries Base \$26,484.21

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

For Actions/Services not implemented, due to the effects of COVID-19, funds were redistributed to other goal line items with more spending than expected. The Project Specialist increase was doubled due to PERS and Health and Wellness additions. In addition, these funds were used to support general operations of the Career Advancement Charter. Our ESL program had to be put on pause and the intentions of our expansion of educational interventions had to change as we adapted all our services in the pandemic. While our goals of serving our high needs students is at the forefront of everything we do, our actions and services in the budgeted expenditures had to adjust with these new limitations.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Due to the shelter in place order and the COVID-19 pandemic, our planned actions and services to increase and improve our support for student achievement and college and career preparation in 19-20 shifted directions as the needs abruptly changed. In our goal to increase Math and English proficiency, the new barriers brought on by the pandemic modified this focus towards Digital Literacy in all academic subjects.

Goal 2

Students will develop employment skills to be prepared for entering the workforce.

- Increase student access to employment skills through Career and Technical Education courses
- Provide opportunities for hands-on learning as students progress through CTE skill growth units
- Ensure that all CTE teachers are appropriately assigned and credentialed
- Increase access to career pathways through community college

Measures: CTE course enrollment, CTE growth certificates, Community college registration

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator CTE course attendance at Sequoia and Rountree 19-20 Increase attendance in all CAC CTE courses	20
Metric/Indicator CTE Growth Certificates will measure incremental skill growth over each three week unit 19-20 Increase number of students attaining a CTE skill growth certificate	0
Metric/Indicator	3

Expected	Actual
Career Portfolio completion includes increasing career exploration opportunities 19-20 Increase number of students completing a Career Portfolio, before graduation	
Metric/Indicator CTE teachers are appropriately assigned and credentialed 19-20 Maintain 6 out of 6 CTE teachers with credentials Baseline 100%	6 out of 6 (100%)
Metric/Indicator Community college registration 19-20 Increase to 18+ students registered for community college at the time of completing high school diploma	8.51%

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Continue providing access to CTE courses, identify career interests, increase career exploration opportunities.	Sheriff's Grant - to Retain (1.22) CTE Teachers at Rountree, Blaine 1000-1999: Certificated Personnel Salaries Other 229,000 BASE - to Retain .70 FTE CTE at CAC-Sequoia 1000-1999: Certificated Personnel Salaries Base \$44,000	Sheriff's Grant - to Retain (1.22) CTE Teachers at Rountree, Blaine 1000-1999: Certificated Personnel Salaries Other \$125,306.01 Base to retain .70 FTE CTE at CAC-Sequoia 1000-1999: Certificated Personnel Salaries Base \$55,173.92
Mentor new CTE Teachers, Evaluate all CTE teachers	Mentor new CTE Teachers, Evaluate all CTE teachers 1000-1999: Certificated Personnel Salaries Base \$4,000	Mentor new CTE teachers, Evaluate all CTE teachers \$0

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Develop Career Exploration Curriculum	<p>Provide Career Exploration, Career Coach, Guidance, Job Literacy Assessments, and College transition support Not Applicable Base \$0</p> <p>Contract with Digital Nest to implement a Soft Skills Job Training, Career Exploration and Web Design series to students at the CAC-Sequoia site in the evenings 5000-5999: Services And Other Operating Expenditures Base \$24,000</p>	<p>Provide Career Exploration, Career Coach, Guidance, Job Literacy Assessments, and College transition support</p> <p>\$0</p> <p>Contract with Digital Nest to implement a Soft Skills Job Training, Career Exploration and Web Design series to students at the CAC-Sequoia site in the evenings 5000-5999: Services And Other Operating Expenditures Base \$21,975</p>

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

For Actions/Services not implemented, due to the effects of COVID-19, funds were redistributed to other goal line items with more spending than expected. Our CTE Mentor ended up being an in-kind volunteer and due to COVID-19 programming for all CTE classes in Corrections was suspended for the duration of the school year. At our school based facility we were able to provide Distance Learning CTE opportunities though they were not well attended due to the nature of the hands on learning and other challenges. In addition, these funds were used to support general operations of the Career Advancement Charter. Our CTE programming had to shift direction as we adapted all our services in the pandemic. While our goals of serving our a career-forward experience is vital to the educational experience we provide, our actions and services in the budgeted expenditures had to adjust with these new limitations.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Due to the shelter in place order and the COVID-19 pandemic, our planned actions and services to increase and improve our support for Career Technical Education in 19-20 shifted directions as the needs abruptly changed. Career Technical Education courses are inherently hands on, this made it quite difficult to transfer that same experience to digital literacy. All CTE school site based teachers were able to successfully implement an online google classroom with engaging and interactive classroom learning materials, in addition to providing classroom materials directly to students for at home learning. Retention and engagement from students during this stressful time was a challenge, project coordinators and CTE teachers committed to communicating with students consistently and brought the CTE experience, what was possible to provide during the pandemic, directly to them.

Goal 3

The CAC will increase access and capacity to serve students:

- Expanding services to the new Probation Service Center in Santa Cruz
- Expanding services to homeless and foster youth at the Encinal site
- Developing an online Personalized Learning Plan to document student need and streamline referrals for services
- Alleviating barriers to access for non-jail students by providing childcare, food and other basic needs such as mental health services

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 3: Parental Involvement (Engagement)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Metric/Indicator Average student enrollment 19-20 Jail: 50 Non-jail: 75 TOTAL: 125 Baseline 83 per the original Charter	126
Metric/Indicator Average daily attendance	115

Expected	Actual
19-20 125 at 90% Baseline 60% per the original Charter	
Metric/Indicator Students with inconsistent attendance in core academic program 19-20 7% Baseline 7% per the original Charter	7.5% of CAC students demonstrated inconsistent attendance through SIS
Metric/Indicator Drop-out rate for non-jail students 19-20 7% Baseline 32% per the original Charter.	19%

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Expand Independent Studies FTE for instructional services at Encinal and Cabrillo Aptos .50 FTE	Base 1000-1999: Certificated Personnel Salaries Base \$56,000	.50 FTE for instructional services at Encinal and Cabrillo Aptos 1000-1999: Certificated Personnel Salaries Base \$64,608.33
Personalized Learning Program (PLP) Tech services to develop this, and streamline identification and referral for services beginning 2019-2020	Technician to develop the program service 2000-2999: Classified Personnel Salaries Base \$24,000 CAC t-shirts and sweatshirts to ensure that all students can comply with the "no colors" dress	Technician to develop the program service 2000-2999: Classified Personnel Salaries Base \$0 CAC t-shirts and sweatshirts 4000-4999: Books And Supplies Base \$5,326.59

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	code. 4000-4999: Books And Supplies \$2,000	
Provide childcare, food and counseling at the Sequoia evening program to ensure student retention.	2 childcare aides 20 hours/week Sr. Aide \$30,000 Reg. Aide \$27,000 2000-2999: Classified Personnel Salaries Base \$57,000 Food budget student meals (\$8,000) 2000-2999: Classified Personnel Salaries Base \$8,000 Mental Health Counseling Intern 2000-2999: Classified Personnel Salaries Base \$8,000	2 childcare aides, Senior Aide and Regular Aide, 20 hours/week 2000-2999: Classified Personnel Salaries Base \$20,034.39 Food budget student meals 4000- 4999: Books And Supplies Base \$2,588.01 Mental Health Counseling Intern 2000-2999: Classified Personnel Salaries Base \$0

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

For Actions/Services not implemented, due to the effects of COVID-19, funds were redistributed to other goal line items with more spending than expected. In addition, these funds were used to support general operations of the Career Advancement Charter. Expanding services and capacity had to shift direction as we adapted all our services in the pandemic. While our goals of serving a holistic student focused culture is a priority throughout the LEA, our actions and services in the budgeted expenditures had to adjust with these new limitations. The intended PLP project was not initiated in this school year and we have since decided to go another direction to support referral services. We were not able to hire all personnel at the full capacity we intended. As school closed due to the pandemic the need for some materials and supplies also shifted.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Due to the shelter in place order and the COVID-19 pandemic, our planned actions and services to increase and improve our support for high needs students in 19-20 shifted directions as the needs abruptly changed. We continued to provide detailed communication throughout the pandemic to all our students and staff regarding COVID-19 health and safety, as well as food, shelter and mental health community partners. All students in need were provided with hotspot and chromebook devices to access learning from their home.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Maintenance and Operations transfer of services	45,000	0	No

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

The CAC does not currently pay direct costs for Maintenance and Operations services. This action will in the future be written as a metric of facilities in good repair and leadership will work with the Business office to determine cost going forward. The CAC currently operates out of shared building space with SCCOE Alternative Education Programs and benefits from this partnership by not contributing to facilities cost.

Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

In April 2021 we were able to move to small cohorts and serve our independent studies students in-person, masked and socially distanced. About 50% of our students wanted to return to in-person or hybrid learning while the other half preferred to finish out the school year remotely. As we moved to increased in person services, we were able to only offer in-person instruction to small stable cohorts for the students needing the most support. We know that this Distance Learning format has been very challenging for many of our students. In-person support at a scheduled time was available as needed for individual CAC students who needed to work directly with school personnel. Many people, both students and staff, were anxious and concerned about returning to the in-person workplace due to the rapidly changing health department guidelines and COVID numbers/cases. While this was particularly challenging on both a programmatic and wellness level, a success to highlight is that upon the gradual return, staff and students both reported overwhelmingly positive feedback about the experience of being back together again.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Chromebooks and hotspot devices to support connectivity and access for all students	20,000	24,310	Yes
Bilingual Project Coordinator to support unduplicated students with enrollment and access to resources	129,226	129,226.27	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

There are no substantive differences between the planned actions and budgeted expenditures for the distance learning program.

Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Teachers, with support from staff, worked hard to improve Distance Learning strategies and curriculum to ensure continuity of instruction. Support Staff provided student devices and physical resources needed to succeed and supporting teachers and students in digital instruction. We invested in improving implementation, quality and variety within our curriculum to increase our student engagement.

Digital literacy in addition to access to technology, remained a challenging endeavor, making individual instruction and one on one support, even more vital. Digital access became of greater importance in the pandemic within our community, with over 80% of our student population needing a computer and/or internet connectivity. We have been able to provide all students in need with chromebooks and/or hotspots to increase student engagement and provide access to distance learning. We will continue to have devices and materials available as needed for replacements as well as new students.

The COVID-19 pandemic continues to affect overall engagement with school as well as overall enrollment. Currently in our CAC Site Programs we have maintained our enrollment projections overall. Enrollment is lower in our CAC Corrections, and the corrections teachers have also taken on a number of outside and transitioning adult learners.

Professional developments in Distance Learning, Digital Literacy, Adult Education and Racial Equity were provided throughout the year on Zoom, and while it was not the same as being all together, teachers and staff shared resources across professional learning opportunities and continued conversations throughout the workplace to continue to improve ourselves and our school for our students. Staff roles remained largely the same. Teachers remain the main point of contact for students, along with student data specialists for assessments and technology and support staff for tutoring and community resource needs.

While our educational and engagement platforms changed, our team has remained committed to our students and each other in building our capacity to serve our students. Students with unique support needs were met with the same welcoming as all students and extra support through support staff and Education Specialists in collaboration with their teacher. Our strong relationships and reputation with community partners continue to keep our program accessible to students throughout the county.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Pupil Data Specialist to support with assessment implementation, distance learning, and data collection	88,117	91,849.84	Yes
Instructional Aide to support student learning and assessments as well as transitions from the correctional facility to community college or workforce	33,358	0	Yes
English as a Second Language Instructor	20,000	0	Yes
Student Programs Senior Director, bilingual administrator to support with organizational programming and student support	99,062	99,097.48	Yes
Materials and supplies for Career Technical Education (Culinary and Construction) distance learning classes	14,000	8,023.18	Yes
Instructional Aide to support student learning and assessments at the Watsonville CAC Site	16,389	10,209.28	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

We were unable to hire the two Instructional Aides listed above as well as our English as a Second Language Instructor. We will be moving forward with an Instructional Aide to support student learning and assessments as well as transitions from the correctional facility to community college or workforce 21-22 school year and intend to continue our efforts in returning to ESL programming. This was unsuccessful as Corrections has not yet allowed any program in the building. In a need for more clerical support for teachers we used the money for an Instructional Aide to support student learning and assessments at the Watsonville CAC Site by hiring FTE 0.3 receptionist to coordinate student appointments with teachers, data specialists and provide extra programming support for all CAC students. In addition, spending to address pupil learning loss shifted to updating our physical and digital curriculum with an adult equity lens.

Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

To address Pupil Learning Loss physical, digital and hybrid learning was offered to all students. Books and devices were provided for students in addition to other school materials (such as binders, notebooks, highlighters, pencils/pens, etc). Instructional Aides, Data Specialists, the Project Coordinator and Receptionist provided students with academic, community and transition support. Education Specialists worked closely with the data specialist to provide needed materials for neuro-divergent students and students with unique needs.

Analysis of Mental Health and Social and Emotional Well-Being

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

To identify students in need of academic and social-emotional support, we use a variety of interpersonal connection, quantitative and qualitative data collection through student surveys, and CASAS, the Adult Education competency-based testing system, which tracks both academic and social emotional needs through quarterly testing of the students and quarterly student updates by the teachers. Interpersonal relationships that students have with teachers and staff informs us of more immediate student needs on an ongoing basis. CAC staff are able to refer students with need to our Project Coordinator for assistance. Our mental health counselor built a full caseload of students, despite the challenges of connecting virtually and finding alternative ways to connect. We will continue to build on the system established this year with our counselor as they were successful in both outreach and delivery of services.

Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Students were engaged verbally and via survey to discuss how they would like to see the Career Advancement Charter address the following items: the barriers student's face while attending school, types of classes student's would like to attend, technology needs, significant supplementary learning opportunities and support opportunities for students, and additional student commentary on their needs and hopes. A variety of platforms are used to communicate with students, including texting, email, phone call, and video conferencing. Meetings to explain, discuss and brainstorm with students were provided to all students. Student ideas, with reflection on the student data provided from the survey, were implemented into the development of the plan for the 2021-2024 LCAP. Though challenging to engage virtually, students and staff did an excellent job of persisting through and adapting to the use of different technologies to communicate and provide feedback.

Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

The CAC ensured access to student meals while maintaining physical distancing protocols. Families in need of meal service received notification that they can access safe school food distribution centers. Families were advised of pick-up locations, dates and times-and reassured that not only were all meals were free of charge, no family would be turned away. We also worked with the local food bank to provide pantry items for distribution from the school site and used our Culinary class to both teach and provide meals.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Mental Health and Social and Emotional Well-Being	Community based intern clinician to support students and families in most need	6,500	6,500	Yes

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

There are no substantive differences between the planned actions and budgeted expenditures for the distance learning program.

Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

Through this pandemic, how we provide services has transformed almost entirely in order to counterbalance the new limitations and challenges. While our goals of serving our students equitably is at the forefront of everything we do, due to our actions and services in the budgeted expenditures had to adjust with these new limitations. Overall the resilience and adaptability of our students is noteworthy and we have found new successes in what and how it means to engage students in education. The COVID-19 pandemic has truly highlighted the already existing inequities in our communities and has made us all critically think about what education is and can be. We will continue to strengthen how we provide instruction with a culturally responsive, relationship focused, student-first approach in addition to providing for basic social-emotional needs to create a positive and safe learning environment where all students can reach their goals.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

We will continue to assess learning loss by identifying students in need of academic and social-emotional support, using a variety of interpersonal connection, quantitative and qualitative data collection through student surveys, and CASAS, the Adult Education competency-based testing system, which tracks both academic and social emotional needs through quarterly testing of the students and quarterly student updates by the teachers. Interpersonal relationships that students have with teachers and staff informs us of more immediate student needs on an ongoing basis. CAC staff are able to refer students with need to our Project Coordinator, Mental Health Counselor, or community based services for assistance.

An Instructional Aide will be hired to provide assistance directly to students in small group and individual settings will promote learning, engagement, and retention as well as increase literacy gains for all adult high school diploma students. Quarterly the staff will examine student progress and academic data at the school level, the site level, and amongst targeted populations such as incarcerated citizens, immigrants, English Language Learners, and low income students to assess larger programmatic academic needs.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

There are no substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

Through our findings and reflection on student outcomes in the 2019-2020 LCAP and the 2020-2021 Learning Continuity and Attendance Plan, there is a critical need for direct support for our adult re-entry students in the following areas: pupil literacy gains, career/college transitioning, and connecting to community resources (including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face). Providing direct support to students with unique academic needs, career preparation, college and other post-secondary opportunities through individualized counseling, instruction and tutoring will allow for the removal of barriers so that students can continue with their high school diploma completion and beyond.

We intend to focus on student literacy gains and student transitions in and out of the Career Advancement Charter so we can support their efforts and goals. Through teacher expertise and student academic testing, students individual academic needs will be identified and both enhanced curriculum and instructional support, via Instructional Aides and Education Specialists, for those needs will be provided for each student. A project specialist will work closely with staff to examine academic barriers and social-emotional needs of the general student population and amongst specified targeted populations within our program such as incarcerated individuals, immigrants, English Language Learners, and low income students so that we can identify gaps in community resources. Supporting the individual student needs and goals in career, college, social-emotional health, and more. Integrated student support allows us to grow and strengthen our program so that we can best provide for the whole student and so they may have an engaging learning experience and transition successfully beyond their high school diploma.

Instructions: Introduction

The Annual Update Template for the 2019-20 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–21 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-22 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Instructions: Annual Update for the 2019–20 Local Control and Accountability Plan Year

Annual Update

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-20 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

For each goal in 2019-20, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-20 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

Goal Analysis

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

Instructions: Annual Update for the 2020–21 Learning Continuity and Attendance Plan

Annual Update

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-21 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

Actions Related to In-Person Instructional Offerings

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

Actions Related to the Distance Learning Program

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
 - Continuity of Instruction,
 - Access to Devices and Connectivity,

- Pupil Participation and Progress,
- Distance Learning Professional Development,
- Staff Roles and Responsibilities, and
- Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-21, please state as such.

Actions Related to Pupil Learning Loss

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

Analysis of Mental Health and Social and Emotional Well-Being

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-21 school year, as applicable.

Analysis of Pupil and Family Engagement and Outreach

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-21 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

Analysis of School Nutrition

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-21 school year, whether participating in in-person instruction or distance learning, as applicable.

Analysis of Additional Actions to Implement the Learning Continuity Plan

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

Overall Analysis of the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
 - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.
- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP, as applicable.

Annual Update for the 2019–20 Local Control and Accountability Plan Year Expenditure Summary

Total Expenditures by Funding Source		
Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Funding Sources	620,820.00	869,114.62
	2,000.00	0.00
Base	379,600.00	732,406.79
Other	229,000.00	125,306.01
Supplemental	10,220.00	11,401.82

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type		
Object Type	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	620,820.00	869,114.62
	0.00	0.00
1000-1999: Certificated Personnel Salaries	413,000.00	775,209.47
2000-2999: Classified Personnel Salaries	164,000.00	53,918.09
4000-4999: Books And Supplies	18,220.00	18,012.06
5000-5999: Services And Other Operating Expenditures	25,600.00	21,975.00
Not Applicable	0.00	0.00
	0.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type and Funding Source			
Object Type	Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	All Funding Sources	620,820.00	869,114.62
		0.00	0.00
1000-1999: Certificated Personnel Salaries	Base	184,000.00	640,956.94
1000-1999: Certificated Personnel Salaries	Other	229,000.00	125,306.01
1000-1999: Certificated Personnel Salaries	Supplemental	0.00	8,946.52
2000-2999: Classified Personnel Salaries	Base	164,000.00	53,918.09
4000-4999: Books And Supplies		2,000.00	0.00
4000-4999: Books And Supplies	Base	6,000.00	15,556.76
4000-4999: Books And Supplies	Supplemental	10,220.00	2,455.30
5000-5999: Services And Other Operating Expenditures	Base	25,600.00	21,975.00
Not Applicable	Base	0.00	0.00
		0.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Goal		
Goal	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
Goal 1	164,820.00	574,102.37
Goal 2	301,000.00	202,454.93
Goal 3	155,000.00	92,557.32

* Totals based on expenditure amounts in goal and annual update sections.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan Expenditure Summary

Total Expenditures by Offering/Program		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$45,000.00	
Distance Learning Program	\$149,226.00	\$153,536.27
Pupil Learning Loss	\$270,926.00	\$209,179.78
Additional Actions and Plan Requirements	\$6,500.00	\$6,500.00
All Expenditures in Learning Continuity and Attendance Plan	\$471,652.00	\$369,216.05

Expenditures by Offering/Program (Not Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$45,000.00	
Distance Learning Program		
Pupil Learning Loss		
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$45,000.00	

Expenditures by Offering/Program (Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings		
Distance Learning Program	\$149,226.00	\$153,536.27
Pupil Learning Loss	\$270,926.00	\$209,179.78
Additional Actions and Plan Requirements	\$6,500.00	\$6,500.00
All Expenditures in Learning Continuity and Attendance Plan	\$426,652.00	\$369,216.05



Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Career Advancement Charter, Adult Re-entry High School for the Santa Cruz County Office of Education	Denise Sanson Senior Director	dsanson@santacruzcoe.org (831) 466-5680

Plan Summary [2021-22]

General Information

A description of the LEA, its schools, and its students.

The Career Advancement Charter (CAC) was authorized as a dependent charter of the Santa Cruz County Office of Education Alternative Program to provide a re-entry high school diploma and career technical education (CTE) opportunities for adult students. The CAC started in the fall of 2017 offering services at three locations; Corrections, the COE, and Sequoia Schools. Currently, the CAC has expanded to serve adult students at six locations countywide, and is seeking to increase capacity to provide students with access to job skills literacy, career exploration and CTE in the coming year.

The CAC is an Independent Study program for adult learners to earn their high school diploma while gaining academic and technical skills that will lead to college and career readiness. As part of the Santa Cruz County Office of Education, the CAC collaborates with community partners to achieve this mission by engaging students through work-based, relationship-focused, innovative and welcoming learning experiences. All services are free and programs are provided in multiple locations within Santa Cruz County.

The CAC has small sites located across the county that include: the Main Jail, the County Office of Education in Santa Cruz, the Rountree Correctional Facility, the Probation Services Center, Sequoia Schools, and the Veteran's Hall Homeless Shelter. Each site employs a small specialized educational team who offer instruction and effective case management to broker resources to ensure local access for all

students. In the past few months we have started to provide educational services for a small group of adult learners experiencing homelessness at the Vet's Hall Watsonville and Santa Cruz. We are working towards expanding and making those services more comprehensive and consistent.

Most CAC students are enrolled for less than one full academic year before they either complete the diploma, or have to leave temporarily due to other life responsibilities. The majority of CAC students are determined and resilient adults who have not had prior success in high school due to numerous barriers. Many CAC students are parenting and are in need of childcare, are working full-time, and rely on insufficient transportation resources. For these reasons, CAC students prefer the flexibility of an Independent Study instructional format. Students who were surveyed reported that having childcare and meal service on-site would allow them to come to the school more often to access educational supports.

CAC teachers and staff provide ongoing encouragement to keep students focused, on-track and to persist with the goal of obtaining a high school diploma. CAC students respond positively to frequent phone calls, texts, individualized coaching, tutoring, small group meetings and bilingual delivery in English and Spanish. Teachers in the correctional facilities work with the Corrections Department to identify students who have not yet obtained a high school diploma and assist them to enroll in our Adult Independent Study program.

Each student meets with their teacher at least once per week for a progress check, instruction and an attendance review. The rate of progress that a student makes each semester varies. On average students earn 5 credits per subject in one semester. Each student's individual graduation plan is outlined in their contract meeting upon orientation and enrollment, and the course load may be adjusted along the way as needed to accommodate the student's job, parenting, and other life responsibilities.

Adult students return to earn their high school diploma or equivalency for many reasons. We have developed an intake process that ensures each student has an opportunity to meet with an intake counselor prior to enrollment to determine their strengths and needs. A careful transcript review is completed for each student to build on the accomplishments already achieved by each individual and identify next steps. Our intake leads are intentional in welcoming our new students, providing a space to set goals and encourage them.

The COVID-19 pandemic greatly impacted our LEA and community with the commencement of county-wide school closures on March 16, 2020. During the early summer our COVID-19 numbers were low in Santa Cruz County and we planned for reopening schools under low, medium, and high restrictions. As the summer progressed and COVID-19 numbers increased it was confirmed that all school programs would begin the year in distance learning. Our program immediately communicated with all stakeholders about the change and planned necessary professional development for our colleagues. Our administration team spent time reviewing SB 98 and creating guidance for staff that upheld the requirements of the law while not losing what makes our CAC program unique. As our school year started we were fine tuning and revising our approach to distance learning alongside our community. In addition to the pandemic, Santa Cruz County was severely impacted by the CZU Lightning Fire, displacing nearly 70,000 residents. Continuing to support the health and wellbeing of our staff, students, and community is our immediate priority. As we return to in-person learning in the fall semester, post COVID, we are prepared to offer ongoing support for the transition.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

One of our greatest successes this past academic year is 55% of CAC students demonstrated literacy gains in Comprehensive Adult Student Assessment Systems (CASAS). Despite the challenges of testing remotely or in small COVID-safe settings, we were successful in testing implementation and the results clearly indicate that students are improving in the Educational Functional Level (literacy and math) gains, which are vital to success in the school as well as work setting.

The six CAC sites met enrollment projections throughout the COVID-19 pandemic and maintained strong attendance overall which we attribute to the enthusiastic approach all staff apply towards supporting each student to participate. All newer staff were guided to conduct ongoing qualitative assessments of student demographics and learning styles in efforts to sustain a highly welcoming and safe school environment. Ongoing training and support was offered in the areas of: technology support for Distance Learning, effective teaching strategies, improving outreach and enrollment, fostering an inclusive school community and building cultural proficiency. CAC staff fostered a highly respectful and inclusive school culture, with a focus on academic success and social emotional wellness.

Teachers were able to provide individualized assignments based on transcript needs, providing weekly feedback and new assignments. Standards-aligned distance learning was designed to meet the needs of all students including those who qualify for special education, language learners, those experiencing homelessness, students with exceptional needs, and those requiring mental health support.

All students who needed a computer and/or access to internet connectivity were issued appropriate devices. The CAC purchased new chromebooks and hotspots to maintain a steady supply of machines to distribute to incoming students as well as to replace devices as needed.

In the 20-21 school year, the CAC served over 235 students in our school settings as well as in correctional facilities. Of these students, a total of 54 (22.9%) graduated with a high school diploma or earned their high school equivalency.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Our graduation rate as reflected on the CA School Dashboard will continue to be an area of identified need. At 20% this metric, without context, is concerning. As the CAC is a County Office of Education program, serving individuals from across the county, our students represent both our local districts as well as districts from across the state. This graduation rate reflects the students who have been pushed out of the system, either recently or years back. A focus on students who are likely to graduate within one academic year would more accurately reflect a true graduation rate.

The COVID-19 pandemic has made clear the digital divide in our community. While the CAC has done a remarkable job in providing devices and connectivity to students who are in need, we know that providing access is not enough. Digital literacy has been and will continue to be a

focus and an area of identified need. We will work with our community partners and current CAC staff to provide support and individualized instruction for students.

It is evident from data as well as direct input from students and staff that there is a critical need for direct support for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face. Providing direct support to students with job searching, resume writing, interview preparation, post-secondary opportunities including FAFSA completion, community college registration and enrollment, technical education, and career counseling will allow for the removal of barriers so that students can continue with their high school diploma completion and beyond. We intend to focus on student transitions in and out of the CAC so we can support their efforts and goals. There is an identified need to examine barriers and social-emotional needs of the general student population and amongst specified targeted populations within our program such as incarcerated individuals, immigrants, English Language Learners, and low income students so that we can identify gaps in community resources. Support in this area will allow us to grow and strengthen our program so that we can best provide for the whole student and so they may have an engaging learning experience and transition successfully beyond their high school diploma.

This year we were able to offer mental health support directly through an assigned counselor as well as through community referrals. Students asked for support and utilized the services provided throughout the school year. We anticipate that mental health support will be a continued identified need. We will work intentionally to ensure access program-wide and increase the availability of our mental health support team.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The LCAP process allows for an opportunity to connect with our stakeholder community in a meaningful way and design a plan that will guide programming. These are our highlights:

Students and staff remain at the forefront of programmatic decisions and innovation as we continue to grow our program. The CAC is student centered and is committed to ensuring that our students are partners in the schooling process. We are focused on gathering stakeholder input to understand student needs, to shape individual school sites, and to better serve the community.

We have made great progress in our collaboration efforts with our Adult Education partners in the county aligning data, building capacity as grant partners in both WIOA II and CAEP, collaborating on new program ideas, and sharing resources. Through the shared adult agency use of CASAS testing and Community Pro for case management, we are able to measure and compare student literacy growth, student demographics, academic and career barriers, and successful student transitions.

Our three main LCAP goals of 2021-2024 center around the effort to increase literacy growth and achievement, remove barriers, increase access to postsecondary and workforce and opportunities. Through continuing to identify predictable patterns of success and areas for

growth in our program, we will work to disrupt inequities, in partnership with our students and community stakeholders, to enhance our capacity to serve our community.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

The Career Advancement Charter is the one school that is eligible for comprehensive support and improvement.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

The CAC will continue to investigate areas in need of attention, specifically graduation rate. The CSI plan for the CAC has been developed through support with the Santa Cruz COE, CAC staff and student input. Data collection and analysis are critical components of investigating our current graduation rate as well as identifying strategies for improvement. Persistence data will be critical to accurately measure the level of engagement in our adult students, while also understanding that some students will have to pause their studies to give attention to other responsibilities. We will continue to work closely with community partners as contributing stakeholders as well.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

The CAC administration and leadership team will participate in the implementation and will monitor and evaluate the effectiveness of the CSI plan. We will use various data sources, including the CA School Dashboard, CASAS data, as well as local data around persistence, attendance, enrollment, and credit accrual. Additionally, we will use established metrics to monitor program efficacy, with a particular focus on postsecondary opportunity data. Ensuring that data is reviewed quarterly will promote program evaluation on a regular basis so that adjustments can be made as needed.

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

Throughout this difficult school year, we have worked intentionally to maintain communication with all stakeholders. Student Advisory Committee meetings via Zoom enabled us to continue meaningful conversation about programming strengths and needs. Students, staff, and community partners were engaged verbally and via survey to discuss how they would like to see the Career Advancement Charter address what works well in the program as well as what areas need improvement. Feedback addressed the barriers students face while attending school, types of classes students would like to attend, learning and support opportunities for students, and additional student commentary on their needs and hopes. Teacher and support staff ideas, with reflection on the student data provided from the survey, were implemented into the development of the plan. The public hearing for the LCAP, Annual Update, and Budget Overview for Parents is held at a public board meeting.

A summary of the feedback provided by specific stakeholder groups.

In stakeholder surveys, students reflected on their own barriers and emphasized wanting to maintain the flexibility of school hours, tutoring and bilingual support, increasing childcare, and transportation support. Students indicated the following classes they would like to attend (ordered by student interest): Career Exploration, Computer Skills, Culinary, Parenting Skills, Construction and ESL. 60% of our students placed "support accessing community partner resources" as a top priority for supplementary student support. While 47% of students were interested in additional social emotional counseling, 40% expressed an interest in additional food programs and family learning events. 87.5% of students listed their connection to their teacher as being what they enjoyed most about the CAC.

In a stakeholder survey and continuous discussions with teachers and staff, interest was shown in the following categories: additional instructional support, shared space for common understanding of how to approach/work with adult learners, and a continued program commitment to meeting the unique needs of adult learners, specifically as related to racial equity and justice.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

In order to and increase our capacity of services for our students, the following aspects of the LCAP were directly influenced by stakeholder engagement and input: Transition Support, Instructional Aide Support, professional learning opportunities for staff, childcare services, food distribution services, counseling services, collaboration with CTEP to increase career technical education opportunities, and ESL courses for multilingual learners.

Goals and Actions

Goal

Goal #	Description
1	<p>Achievement: Students will complete high school (HSD or HSE) with increased Math and English proficiency, improved job skills literacy, and greater post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"> • Improving scope of services to be responsive, equity-focused, culturally relevant, and student centered • Implementation of culturally relevant pedagogy • Increasing student achievement as measured by the Comprehensive Adult Student Assessment System (CASAS) • Ensuring all certificated teachers are appropriately assigned and fully credentialed • Increasing instructional and administrative resources • Acknowledging, addressing, and closing the opportunity gap for multilingual students • Providing increased and meaningful opportunities for career exploration and preparation • Increasing access to educational interventions

An explanation of why the LEA has developed this goal.

This goal is critical to our commitment to disrupting inequities for adults students re-entering the school setting. As we are a countywide program, our students represent various systems that were not able to support them in their success. Improving student literacy expands student access to job training, workforce and higher education opportunities. Adult learners need specific supports that acknowledge their life experiences as well as the many real life responsibilities, including work, family, and school.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation rate	24.7%				28%
Post Secondary Transition Rate	5.3%				25%
CASAS EFL (Educational Functioning Level) gains	55%				75%
% of students earning 45 credits or more per year	15.59%				25%

Actions

Action #	Title	Description	Total Funds	Contributing
1	CASAS (Comprehensive Adult Student Assessment System) Management	Continue implementation of CASAS, develop and increase communication regarding the importance of testing, evaluate student growth and incorporate into the program improvement process	\$8,862.95	No
2	Bilingual Instructional Support .5 FTE	Provide a bilingual instructional aide available for CAC students to expand educational interventions and support, including one to one tutoring	\$42,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
3	ESL Teacher .5 FTE	Provide English as a Second Language classes to continue Implementation of ESL Level 1 and add ESL Level 2	\$25,000.00	Yes
4	Bilingual Senior Director; Programs Administrator 1.0 FTE	Employ a Bilingual administrator to oversee all programming, school improvement efforts, and curriculum development for adult learners	\$20,768.26	No
5	Hire Bilingual 1.0 FTE Teacher for CAC programs	Retain current staffing and increase teacher by 1.0 FTE program-wide	\$100,000.00	No
6	Bilingual Community Organizer	Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc.	\$125,000.00	Yes
7	Instructional Materials	Purchase instructional materials for use in Corrections and ESL courses	\$3,500.00	Yes
8	Learning Center facilities for adult students	Provide a space in North and South county for adult students to access instructional support, technological tools	\$5,000.00	No
9	Professional Staff Learning	Engage staff in dialogue specifically about race and equity to promote an intentional approach to disrupting inequities for adult students	\$7,500.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
2	<p>Students will be supported holistically to remove barriers, increase opportunities, and develop various skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"> • Increasing access to postsecondary opportunities, including entry or advancement in the workforce • Increasing student access to employment skills through Career and Technical Education courses • Providing opportunities for hands-on learning as students progress through CTE skill growth units • Ensuring that all CTE teachers are appropriately assigned and credentialed

An explanation of why the LEA has developed this goal.

There is a critical need for direct support for our adult re-entry students in the following areas: connecting to community resources, including employment and employment readiness, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face. Providing direct support to students with career technical education experiences, job searching, resume writing, interview preparation, post-secondary opportunities including FAFSA completion, community college registration and enrollment, and career counseling will allow for the removal of barriers so that students can continue with their high school diploma completion and beyond. We intend to focus on student transitions in and out of the Career Advancement Charter for our general student population and amongst specified targeted populations within our program such as incarcerated individuals, immigrants, multilingual learners, and under-resourced students so that we can identify gaps in community resources. Providing integrated student support universally, through targeted populations and for the individual, allows us to grow and strengthen our program so that we can best provide for the whole student and so they may have an engaging learning experience and transition successfully beyond their high school diploma.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CTE course attendance	13.6%				50%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CTE Certificate Attainment	0% TBD in 21-22				60%
All CTE teachers appropriately assigned and credentialed	100%				100%
Successful postsecondary opportunity placement	3%				25%
Career and Transition Services (CASAS)	27%				70%

Actions

Action #	Title	Description	Total Funds	Contributing
1	CTE Instruction 0.7 FTE	Teacher salaries to offer CTE courses that are provided to assist students in identifying career interests, increase career exploration opportunities, resume building	\$58,679.15	No
2	Mental Health Counseling	Work with Encompass Community Services to provide mental health counseling and support	\$10,000.00	No
3	Hire Project Specialist: focus on transition support	In response to the challenges brought forth by the COVID-19 pandemic, there is a need for direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face	\$90,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
4	Increase CTE programming for Adult Students	Work directly with the Workforce Development Board and the County Office of Education to expand course offerings to adult students, with a particular emphasis on Medical and Dental Assisting as well as Construction Skills Certification	\$20,768.26	No
5	Provide childcare services	Provide afternoon and evening childcare services at the Sequoia Schools campus so that students are able to participate in educational, prosocial, and counseling opportunities	\$34,010.65	No
6	Provide healthy food options	Students will access warm meals on a daily basis at the CAC while at the Sequoia Schools campus	\$7,500.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
3	<p>The CAC will increase access and capacity to serve students through community engagement and outreach with a focus on partnerships, sustainability, and centering student voice.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none"> • Maintaining services across the county, including Corrections, Probation Services Center, Veteran's Hall Santa Cruz and Watsonville • Expanding services to students at the Encinal Street, North County location • Continued development of the intake process to document student need and streamline referrals for services • Work closely with other County Office of Education departments, specifically Alternative Education, to offer HSD/HSE services to interested students • Work with community partners for student outreach • Offer authentic opportunities for student input and decision making

An explanation of why the LEA has developed this goal.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortia member with our Adult Education partners at the Community College, the Workforce Development Board, and local school districts. Our commitment is to meeting student needs, outreach and engagement, expanding program offerings, and a continued commitment to designing programming that works for our adult learners with a focus on relationship building, resource connections, culturally responsive, diverse opportunities for students, and meeting them wherever they are on their educational journey. Utilizing a case management model to provide wraparound services, we will identify and develop new opportunities for students to transition from ABE/HSE to post-secondary opportunities.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Average student enrollment	132				200
Average daily attendance	115				175
Persistence Data	37%				60%
Student Survey Data Program Satisfaction: % of students who strongly agree that staff is dedicated to student academic success	84.6%				94%

Actions

Action #	Title	Description	Total Funds	Contributing
1	Expand CAC Services	HSD and HSE services will be provided at Corrections, Probation Service Center, Veteran's Hall Santa Cruz, Veteran's Hall Watsonville as well as a continued commitment to be responsive to other interested community partners	\$70,843.42	Yes
2	Student Intake Process	Bilingual staff to complete student intakes in person, via Zoom, and over the phone to welcome new students, identify needs, make appropriate community referrals, and assign to the appropriate teacher	\$15,000.00	No
3	Community Referral System	Utilize Community Pro to make appropriate referrals to postsecondary opportunities	\$8,862.95	No

Action #	Title	Description	Total Funds	Contributing
4	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)	Work closely with adult education community partners on the CAEP and WIOA II grants, strategize with new and long-time partners to create new programming and program pathways, connections, referrals, data and general collaboration	\$20,768.26	No
5	Student Outreach	Promote CAC program across the county to encourage more adult students to complete HSD or HSE	\$12,997.53	No
6	Identify Eligible WIOA training	Work with the Workforce Development Board to identify and promote eligible training provider list and federal funding for scholarships	\$8,862.95	Yes
7	Career Development Focus	Professional development for staff around career development, offer quarterly job fair and postsecondary opportunities	\$10,000.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-22]

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
5.29%%	\$60,736

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Transition Specialist - Direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face.

Bilingual Instructional Aide - Provide direct, increased, and improved services to students with high needs. Instructional support staff will work closely with teaching staff to work with students individually to provide meaningful learning opportunities.

Food Support - Provide meals to low SES students utilizing the Sequoia CTE Culinary course, principally directed at our socioeconomically disadvantaged students.

Bilingual Community Organizer - Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc. This position will benefit students program-wide while maintaining a particular focus on our students with greatest need.

ESL - Multilingual Students will benefit from direct language instruction in a culturally responsive and respectful environment, with a focus on Level 1 and 2 language acquisition to assist students in developing skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The CAC serves adult students, many of whom have not been in an educational setting for a number of years. Though many are employed, they are often challenged by socioeconomic hardship, language barriers, and personal responsibilities to family and others. The actions that the CAC has determined will serve our students program wide will serve individuals specifically in the student groups of: socioeconomically disadvantaged, English language learners, and adult foster youth (extended foster care) students. Student need is determined by carefully examining multiple data points and intentionally identifying the disparities that exist. The specific actions designed to directly support our most underserved students represent a strategic approach to most impactfully reach our community.

The Career Advancement Charter will receive \$60,736 in Supplemental funding under the LCFF. We provide a number of services to increase and improve services for all students and will provide actions to specifically meet the needs of our underserved students. The identified actions and services in this document are intended to increase and improve services for our students with the most need in a holistic and equitable approach.

These specific actions represent an increase and improvement of services greater than 5.68%

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$311,119.86	\$248,768.00		\$146,536.52	\$706,424.38

Totals:	Total Personnel	Total Non-personnel
Totals:	\$672,924.38	\$33,500.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	All	CASAS (Comprehensive Adult Student Assessment System) Management		\$8,862.95			\$8,862.95
1	2	English Learners Foster Youth Low Income	Bilingual Instructional Support .5 FTE	\$42,500.00				\$42,500.00
1	3	English Learners	ESL Teacher .5 FTE		\$25,000.00			\$25,000.00
1	4	All	Bilingual Senior Director; Programs Administrator 1.0 FTE				\$20,768.26	\$20,768.26
1	5	All	Hire Bilingual 1.0 FTE Teacher for CAC programs	\$100,000.00				\$100,000.00
1	6	English Learners Foster Youth Low Income	Bilingual Community Organizer		\$125,000.00			\$125,000.00
1	7	English Learners	Instructional Materials		\$3,500.00			\$3,500.00
1	8	All	Learning Center facilities for adult students	\$5,000.00				\$5,000.00
1	9	All	Professional Staff Learning	\$7,500.00				\$7,500.00
2	1	All	CTE Instruction 0.7 FTE		\$58,679.15			\$58,679.15
2	2	All	Mental Health Counseling		\$10,000.00			\$10,000.00
2	3	English Learners Foster Youth Low Income	Hire Project Specialist: focus on transition support				\$90,000.00	\$90,000.00
2	4	All	Increase CTE programming for Adult Students	\$20,768.26				\$20,768.26

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	5	All	Provide childcare services	\$34,010.65				\$34,010.65
2	6	English Learners Foster Youth Low Income	Provide healthy food options	\$7,500.00				\$7,500.00
3	1	Low Income	Expand CAC Services	\$70,843.42				\$70,843.42
3	2	All	Student Intake Process				\$15,000.00	\$15,000.00
3	3	All	Community Referral System		\$8,862.95			\$8,862.95
3	4	All	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)				\$20,768.26	\$20,768.26
3	5	All	Student Outreach	\$12,997.53				\$12,997.53
3	6	Low Income	Identify Eligible WIOA training		\$8,862.95			\$8,862.95
3	7	All	Career Development Focus	\$10,000.00				\$10,000.00

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$120,843.42	\$373,206.37
LEA-wide Total:	\$70,843.42	\$74,343.42
Limited Total:	\$0.00	\$0.00
Schoolwide Total:	\$50,000.00	\$298,862.95

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	2	Bilingual Instructional Support .5 FTE	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$42,500.00	\$42,500.00
1	3	ESL Teacher .5 FTE	Schoolwide	English Learners	All Schools		\$25,000.00
1	6	Bilingual Community Organizer	Schoolwide	English Learners Foster Youth Low Income	All Schools		\$125,000.00
1	7	Instructional Materials	LEA-wide	English Learners	All Schools		\$3,500.00
2	3	Hire Project Specialist: focus on transition support	Schoolwide	English Learners Foster Youth Low Income	All Schools		\$90,000.00
2	6	Provide healthy food options	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Sequoia	\$7,500.00	\$7,500.00
3	1	Expand CAC Services	LEA-wide	Low Income	All Schools Specific Schools: Corrections Probation Service Center Veteran's Hall	\$70,843.42	\$70,843.42

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
					Shelters		
3	6	Identify Eligible WIOA training	Schoolwide	Low Income	All Schools		\$8,862.95

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Total Planned Expenditures	Total Estimated Actual Expenditures
			Totals:	Planned Expenditure Total	Estimated Actual Total
			Totals:		

Instructions

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[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC 52064(b)(4-6)).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* 52064(b)(7)).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Stakeholder Engagement

Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC 52064(e)(1)). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

Prompt 2: “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

Percentage to Increase or Improve Services: Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students: Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55%: For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55%: For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40% or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

“A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.”

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action

☐

Information

TO: Dr. Faris Sabbah, County Superintendent of Schools

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

SUBJECT: Santa Cruz County Office of Education 2021-2022 Budget

BACKGROUND

The Santa Cruz County Office of Education's 2021-2022 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

RECOMMENDATION


Approve the Santa Cruz County Office of Education 2019-2020 Budget.

FUNDING IMPLICATIONS

Funding implications outlined within the attached budget.



MEMO

DATE: June 17, 2021
TO: Santa Cruz County Office of Education - Board of Education
FROM: Liann Reyes, Deputy Superintendent, Business Services 
RE: Proposed 2021-22 Adopted Budget
CC: Dr. Faris Sabbah, County Superintendent
Melissa Lopez, Director of Fiscal Services

In preparing the 2021-22 Adopted Budget, the Santa Cruz County Office of Education (COE) has taken into consideration California's historical economic recovery from the short-lived COVID-19 recession in the second quarter of 2020. With an economic recovery from the initial dark days of the pandemic, the COE has taken steps to incorporate unanticipated growth in state revenues along with robust federal stimulus funding to tie learning loss recovery plans to these one-time funds. In addition to addressing the learning loss experienced by COE students, plans are also in place to address the social emotional setbacks suffered by its students during the pandemic.

It is important to note that the proposed 2021-22 Adopted Budget also contains an estimate of the current year's 2020-21 Estimated Actuals. The actual ending fund balance will be finalized during the Unaudited Actuals cycle; this process is often referred to as "closing of the books".

Based on the current revenue funding, the COE is projecting a deficit (projected expenses exceed projected revenues on an annual basis). To fund the budgeted expenditures, the COE will use its' ending fund balance.

In fiscal year 2021-22, the COE is projected to meet its minimum reserve requirement for the current and two out year budgets based on the recent information provided at the May Revise. As such, it is anticipated that this budget will be approved by the California Department of Education (CDE). The projections for revenues are based upon recommendations from School Services of California (SSC) and the Department of Finance (DOF). Specific projection assumptions are contained within the Multiple Year Projection document. There will be more revisions to the budget as information and trailer bill language is clarified from the legislative process and final adopted State budget.

A conservative approach was taken with program enrollment projections, especially coming out of an extraordinarily unusual year that was impacted in many ways by the pandemic. It remains to be determined if losses in enrollment shall be temporary or on-going. While not funded on enrollment, but rather Average Daily Attendance (ADA), the decline in enrollment has a negative effect on funded ADA.

The 2021-22 County School Service Fund 01 budget will be fluid as changing information is incorporated into the budget during the interim reporting process. The overriding goal for this budget is to commit resources that prioritize and allocate people, time and funding in a way that optimizes and supports safe learning environments that enable students to achieve.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. PAUL SARRAH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Office of Education

Public Hearing Proposed Adoption Budget 2021-22

June 17, 2021

Board Room/Zoom



Proposed Adoption Budget Public Hearing

Fiscal Year 2021-22

Santa Cruz County Office of Education

Presented by:

Liann Reyes
Deputy Superintendent, Business Services

Melissa Lopez
Director, Fiscal Services

It Takes a Village



Thank you to all the Department Managers and Department Coordinators for all of their help with this year's budget development process.

And a very special Thank You to the Internal Business Department - especially Michelle Coffman, Anna Seymour & Hanwool Kim for all their hard work and diligent assistance with budget preparation!

TONIGHT'S TOPICS

- ~ Overview of the Estimated Actuals for 2020-21
- ~ Variance report between 2020-21 2nd Interim and Estimated Actuals
- ~ Assumptions used for the 2021-22 Proposed Adoption Budget
- ~ Overview of the 2021-22 Proposed Adoption Budget
- ~ Updated Multi-year Projections
- ~ What's Next
- ~ Recommendations

"Education is the most powerful weapon which you can use to change the world."

- Nelson Mandela



COUNTY SCHOOL SERVICE FUND 01

2020-21 Estimated Actuals

	Unrestricted	Restricted	Total
Beginning Balance	\$26,231,373	\$2,023,054	\$28,254,427
Revenues & Transfers In	\$29,092,653	\$24,984,662	\$54,077,315
Expenditures & Transfers Out	<u>\$28,149,627</u>	<u>\$24,785,251</u>	<u>\$52,934,878</u>
Increase (Decrease)	\$943,027	\$199,411	\$1,142,438
Ending Fund Balance	\$27,174,400	\$2,222,465	\$29,396,865
Ending Fund Balance Components	Unrestricted	Restricted	Total
Restricted Fund Balance	\$0	\$2,181,568	\$2,181,568
Nonspendable, Committed COP	\$1,202,800	\$40,897	\$1,243,697
Assigned	\$25,971,600	\$0	\$25,971,600

COUNTY SCHOOL SERVICE FUND 01

2020-21 Total Fund Second Interim vs Estimated Actuals

	2020-21 2nd Interim	2020-21 Est Actuals	Variance
Beginning Balance	\$28,254,427	\$28,254,427	\$0
Revenues & Transfers In	\$53,602,305	\$54,077,315	\$475,010
Expenditures & Transfers Out	<u>\$54,265,350</u>	<u>\$52,934,878</u>	<u>(\$1,330,472)</u>
Increase (Decrease)	(\$663,045)	\$1,142,438	\$1,805,483
Ending Fund Balance	\$27,591,382	\$29,396,865	\$1,805,483
	2020-21 2nd Interim	2020-21 Est Actuals	Variance
Restricted Fund Balance	\$1,786,783	\$2,181,568	\$394,775
Nonspendable, Committed (COP)	\$1,202,800	\$1,243,697	\$40,897
Assigned	\$24,601,799	\$25,971,600	\$1,369,801

COUNTY SCHOOL SERVICE FUND 01

2020-21 2nd Interim to Estimated Actuals

- The change between 2020-21 2nd Interim and Estimated Actuals resulted in a net increase to fund balance of \$1,805,483, of which \$943,027 is unrestricted and \$199,411 is restricted.
- Final department budget adjustments were booked in order to more closely match intended encumbrances and expenditures. This included budget adjustments for:
 - Savings from personnel changes and unfilled vacancies
 - Services and supplies across all departments declined
 - Decrease in unrestricted Alt Ed Summer School expenses as costs were moved to restricted new revenue from Expanded Learning Opportunities (ELO) grant and matching Alt Ed Summer School expenses

COUNTY SCHOOL SERVICE FUND 01

Revenue Assumptions

AVERAGE DAILY ATTENDANCE	2020-21	2021-22	2022-23	2023-24
Alternative Education	1,005	985	985	985
Special Education	89	89	89	89
Career Advancement Charter	115	115	115	115
County Wide	37,822	37,822	37,822	37,822

Revenue is based off of Average Daily Attendance for Alternative Education, Special Education and the Charter. All are calculated on an annual basis. County Wide attendance is used in calculating the Operations Grant for the COE.

COUNTY SCHOOL SERVICE FUND 01

Revenue Assumptions

Budget Planning Factors	2020-21	2021-22	2022-23	2023-24
COLA	2.31%	4.05%	2.48%	3.11%
Lottery – Unrestricted per ADA	\$150	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49	\$49
Grd 9-12 Mandated Block Grant District Rate per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Grd 9-12 Mandated Block Grant Charter Rate per ADA	\$46.87	\$47.84	\$49.03	\$50.55

COUNTY SCHOOL SERVICE FUND 01

Expenditure Assumptions

Budget Planning Factors	2020-21	2021-22	2022-23	2023-24
CalSTRS	16.15%	16.92%	19.10%	19.10%
CalPERS	20.70%	22.91%	26.10%	27.10%
Health and Welfare	5%	5%	5%	5%
FICA	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
State Unemployment Insurance	0.05%	1.23%	1.23%	1.23%
Workers Compensation	1.96%	1.96%	1.96%	1.96%

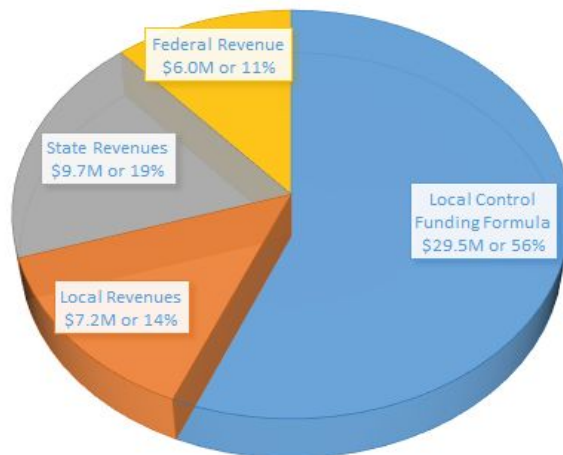
Negotiations are settled for the 2021-22 Fiscal Year for all bargaining and unrepresented units.
The cost of step / column estimates have been included in all years.

COUNTY SCHOOL SERVICE FUND 01 2021-2022 PROPOSED BUDGET

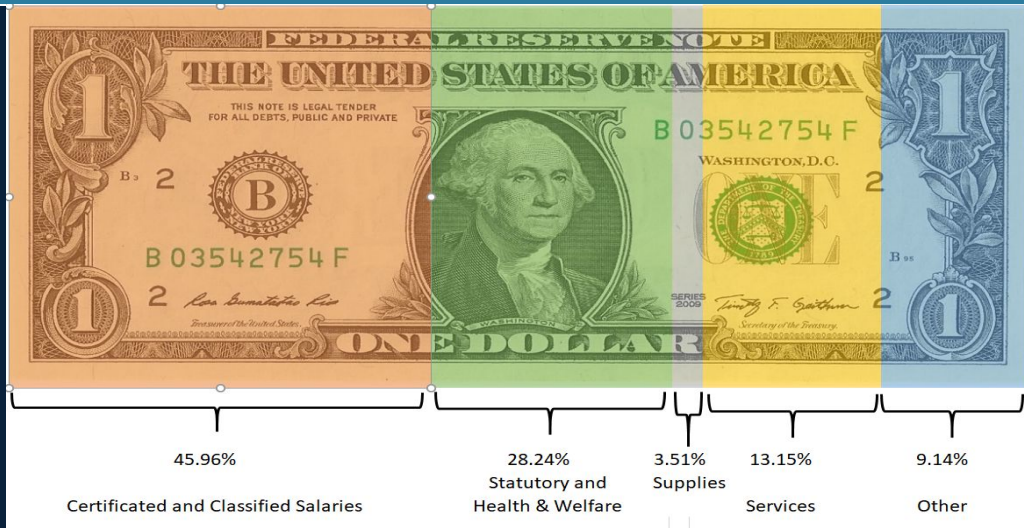
	Unrestricted	Restricted	Total
Beginning Balance	\$27,174,400	\$2,222,465	\$29,396,865
Revenues & Transfers In	\$28,044,876	\$25,695,776	\$53,740,652
Expenditures & Transfers Out	<u>\$31,323,493</u>	<u>\$25,980,977</u>	<u>\$57,304,470</u>
Increase (Decrease)	(\$3,278,618)	(\$285,201)	(\$3,563,819)
Ending Fund Balance	\$23,895,782	\$1,937,264	\$25,833,046
	Unrestricted	Restricted	Total
Restricted Fund Balance	\$0	\$1,937,264	\$1,937,264
Committed / Assigned COP	\$2,600,328	\$0	\$2,600,328
Assigned	\$21,295,454	\$0	\$21,295,454

COUNTY SCHOOL SERVICE FUND 01 2021-2022 PROPOSED BUDGET

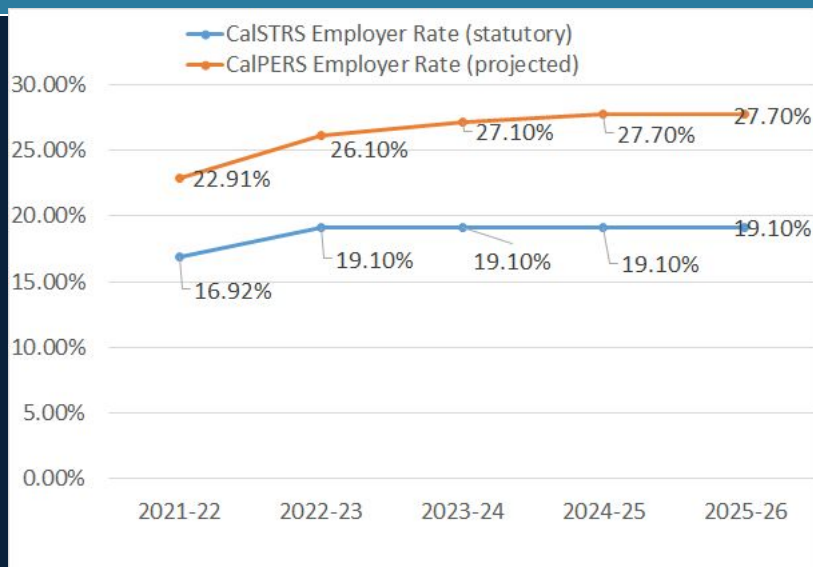
COMBINED BUDGET SOURCES OF REVENUE



COUNTY SCHOOL SERVICE FUND 01 2021-2022 PROPOSED EXPENSE BUDGET



STRS / PERS Rate Projections



COUNTY SCHOOL SERVICE FUND 01

Multi-Year Projection

	Est Actual 2020-21	Bud Year 2021-22	2022-23	2023-24
Beginning Balance	\$28,254,427	\$29,396,865	\$25,833,046	\$22,073,871
Revenue & Transfers In	\$52,760,004	\$52,384,463	\$51,195,836	\$51,474,169
Expenditures & Transfers Out	\$51,617,567	\$55,948,282	\$54,955,011	\$55,629,765
Increase (Decrease)	\$1,142,438	(\$3,563,819)	(\$3,759,175)	(\$4,155,597)
Ending Fund Balance	\$29,396,865	\$25,833,046	\$22,073,871	\$17,918,274
Restricted Fund Balance	\$2,222,465	\$1,937,264	\$1,656,296	\$1,298,254
Committed / Assigned COP	\$2,602,828	\$2,600,328	\$2,597,828	\$2,595,328
Assigned Fund Balance	\$24,571,572	\$21,295,454	\$17,819,747	\$14,024,692

Criteria & Standards - SACS

1a ADA – County Operations Grant– Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.

- ❖ County Operations Grant ADA was inadvertently omitted from the 2018-19 Unaudited Actuals. At 2019-20 Adopted Budget, the 2018-19 Funded ADA was 37,428.58, which was a 1.8% decline from 2018-19 Adopted Budget and is within the standard variance level.

1b ADA – County Programs – Projected ADA for county programs has not exceeded the standard for the budget and two subsequent years.

- ❖ Alternative Education ADA for 2020-21 was higher due to the SB-820 Growth Funding Application approval. Many of the students from Cypress Charter transitioned to Alternative Education programs when the charter closed 6/30/2020. A decrease in ADA from 1,005 to 985 is anticipated for budget year 2021-22.

Criteria & Standards - SACS

2 - Local Control Funding Formula (LCFF) Revenue - Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.

- ❖ LCFF for 2020-21 was higher due to SB-820 Growth Funding Application approval. An anticipated decrease of 20 ADA is projected for budget year 2021-22 and no change in subsequent years.

3 - Salaries and Benefits - Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.

- ❖ Budget Year 2021-22 includes estimated costs associated with salary schedule increases for all units, vacant positions that were unable to be filled in 2020-2, as well as anticipated expansion of Special Education programs requiring additional staffing to maintain ratios.

Criteria & Standards - SACS

4b - Other Expenditures - Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.

- ❖ Fiscal Year 2020-21 had increased expenses related to the COVID-19 pandemic. This included staff and student devices, hot spots, textbooks, and supplies needed to access distance learning in addition to personal protective equipment, temperature stations, and COVID-19 testing supplies. Budget Year 2021-22 includes anticipated instructional materials from one-time Expanded Learning Opportunity and In-Person Instruction grants as well as one-time expenses related to audio/visual upgrades.

5 - If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget

- ❖ Final contribution adjustment to routine and restricted maintenance account was not updated; adjusting entry will be processed and reflected in the 1st Interim report.

What's Next...

- It is expected that the 2021-22 California State Budget will be adopted by the end of June.
- The budget will be revised after more information on the State budget and the distribution of Federal funds becomes known at the 45 Day Revise in August.
- Ongoing monitoring of expenditures will continue as the cost of STRS, PERS and Health and Welfare continue to increase.

Recommendation

Our recommendation to the Board is to adopt the 2021-22 Proposed Budget.

2021-22

Proposed Budget



June 17, 2021

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

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

Public Hearing: _____ Adoption Date: _____
Place: Santa Cruz, CA Signed: _____
Date: June 17, 2021 Clerk/Secretary of the County Board
Time: 4:00 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Lopez
Title: Director, Fiscal Services
Telephone: (831) 466-5616
E-mail: mlopez@santacruzcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah
Chief Business Official's Name: Liann Reyes
CBO's Title: Deputy Superintendent, Business Svcs
CBO's Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Jun 24, 2021	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	38,773.00		100.0%	Not Met
Second Prior Year (2019-20)	38,213.00	37,306.28	2.4%	Not Met
First Prior Year (2020-21)	37,821.59	37,821.59	N/A	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

County Operations Grant ADA was inadvertently omitted from the 2018-19 Unaudited Actuals. At 2019-20 Adopted Budget the 2018-19 Funded ADA was 37,428.58, which is a 1.8% decline from 2018-19 Adopted Budget and is within the standard variance level.

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	861.01	21.80		0.00
Second Prior Year (2019-20)	865.38	88.90	37,306.28	0.00
First Prior Year (2020-21)	1,005.29	88.90	37,821.59	0.00
Historical Average:	910.56	66.53	25,042.62	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2021-22) (historical average plus 2%):	928.77	67.86	25,543.47	0.00
1st Subsequent Year (2022-23) (historical average plus 4%):	946.98	69.19	26,044.32	0.00
2nd Subsequent year (2023-24) (historical average plus 6%):	965.19	70.52	26,545.18	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2021-22)	985.00	88.90	37,821.59	0.00
1st Subsequent Year (2022-23)	985.00	88.90	37,821.59	0.00
2nd Subsequent Year (2023-24)	985.00	88.90	37,821.59	
Status:	Not Met	Not Met	Not Met	Not Met

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

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

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

Explanation:
(required if NOT met)

When the Santa Cruz County Cypress Charter school closed on 6/30/2020 many of those students transitioned to county operated Alternative Education programs. Business and Alternative Education staff will continue to work closely to monitor enrollment and ADA for all county operated programs and make adjustments to assumptions and projections at each reporting period.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year
(2020-21)

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	22,424,252.00	22,250,857.00	22,250,857.00	22,250,857.00
c. Charter Funded County Program				
c1. LCFF Entitlement				
d. Total LCFF (Sum of a or b, and c)	22,424,252.00	22,250,857.00	22,250,857.00	22,250,857.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population
(Step 1c divided by Step 1b)

37,821.59	37,821.59	37,821.59	37,821.59
	37,821.59	37,821.59	37,821.59
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b
(Hold Harmless), prior year column)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

22,424,252.00	22,250,857.00	22,250,857.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

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

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,005.29	985.00	985.00	985.00
	1,005.29	985.00	985.00
	(20.29)	0.00	0.00
	-2.02%	0.00%	0.00%

Step 2 - Change in Funding Level

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

22,424,252.00	22,250,857.00	22,250,857.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

-2.02%	0.00%	0.00%
100.00%	100.00%	100.00%
-2.02%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00		
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
-2.02%	0.00%	0.00%

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

-3.02% to -1.02%	-1.00% to 1.00%	-1.00% to 1.00%
------------------	-----------------	-----------------

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	12,633,923.00	12,651,484.90	12,651,484.90	12,651,484.90
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	29,876,283.00	29,713,247.66	29,713,247.66	29,713,247.66
County Office's Projected Change in LCFF Revenue:		-0.55%	0.00%	0.00%
Standard:		-3.02% to -1.02%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

Fiscal Year 2020-21 LCFF was higher due to the approval of the SB-820 Growth Funding Application. We are projecting a slight decrease (20 ADA) in budget year 2021-22 and no change in the subsequent years.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.55%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.55% to 4.45%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	36,684,074.34		
Budget Year (2021-22)	41,514,103.17	13.17%	Not Met
1st Subsequent Year (2022-23)	42,378,546.62	2.08%	Met
2nd Subsequent Year (2023-24)	43,183,928.93	1.90%	Met

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

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

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

Explanation:
(required if NOT met)

Budget year 2021-22 includes estimated costs associated with salary schedule increases pending bargaining unit ratification, vacant positions that were unable to be filled in 2020-21 are included in budget year 2021-22 and subsequent years as well as anticipated expansion of Special Education programs requiring additional staffing to maintain ratios.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-0.55%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.55% to 9.45%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.55% to 4.45%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2020-21)	7,331,837.33		
Budget Year (2021-22)	6,000,166.84	-18.16%	Yes
1st Subsequent Year (2022-23)	5,786,824.84	-3.56%	No
2nd Subsequent Year (2023-24)	5,786,824.84	0.00%	No

Explanation:
(required if Yes)

Federal revenue in fiscal year 2020-21 had significant one-time funding related to COVID-19 including CARES Act funds, Coronavirus Relief Funds (CRF) and Elementary and Secondary School Emergency Relief (ESSER) funds.

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

First Prior Year (2020-21)	6,909,774.38		
Budget Year (2021-22)	9,687,099.49	40.19%	Yes
1st Subsequent Year (2022-23)	8,122,389.49	-16.15%	Yes
2nd Subsequent Year (2023-24)	8,096,644.49	-0.32%	No

Explanation:
(required if Yes)

Other state revenue increases significantly in budget year 2021-22 due to one time funds including Expanded Learning Opportunity (ELO) and In-Person Instruction (IPI) grants and anticipated expansion of Special Education programs which increases Special Education costs to the districts. Decreases from budget year 2021-22 and 2022-23 are due to one time funds in 2021-22 and grants ending in 2021-22 that have been removed from subsequent years such as Strong Workforce Program (SWP) and Career Technical Education Incentive Grant (CTEIG) funds.

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

First Prior Year (2020-21)	8,642,109.47		
Budget Year (2021-22)	7,183,948.55	-16.87%	Yes
1st Subsequent Year (2022-23)	7,454,548.55	3.77%	No
2nd Subsequent Year (2023-24)	7,454,548.55	0.00%	No

Explanation:
(required if Yes)

Other local revenue received in fiscal year 2020-21 that was one time in nature has been removed from budget year 2021-22 and subsequent years. One time grants include Health Education Framework, Science Outside Schoolyard Childcare, Virtual Outdoor Science School, CalHOPE, Work4Youth, Sutter Health, Migrant Head Start COVID Relief and S4C's Community Foundation grants.

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

First Prior Year (2020-21)	2,538,573.03		
Budget Year (2021-22)	1,964,376.27	-22.62%	Yes
1st Subsequent Year (2022-23)	1,040,790.27	-47.02%	Yes
2nd Subsequent Year (2023-24)	1,039,040.27	-0.17%	No

Explanation:
(required if Yes)

Fiscal year 2020-21 had increased expenses related to the COVID-19 pandemic. This included staff and student devices, hot spots, textbooks and supplies needed to access distance learning in addition to personal protective equipment, temperature stations, and COVID-19 testing supplies. Budget year 2021-22 includes anticipated instructional materials from one time funding from the Expanded Learning Opportunities (ELO) and In-Person Instruction (IPI) grants as well as one time expenses related to audio/visual upgrades. One time expenses have been removed from

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

First Prior Year (2020-21)	7,402,088.94		
Budget Year (2021-22)	7,354,749.63	-0.64%	No
1st Subsequent Year (2022-23)	6,612,621.63	-10.09%	Yes
2nd Subsequent Year (2023-24)	6,483,743.63	-1.95%	No

Explanation:
(required if Yes)

Decrease in services and operating expenditures between budget year 2021-22 and 2022-23 are related to known grants that are ending such as Strong Workforce Program (SWP), Career Technical Education Incentive Grant (CTEIG), and In-Person Instruction (IPI) grant as well as one time expenses related to audio/visual upgrades and Census related assesment services. These expenses have been removed from subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2020-21)	22,883,721.18		
Budget Year (2021-22)	22,871,214.88	-0.05%	Met
1st Subsequent Year (2022-23)	21,363,762.88	-6.59%	Met
2nd Subsequent Year (2023-24)	21,338,017.88	-0.12%	Met

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

First Prior Year (2020-21)	9,940,661.97		
Budget Year (2021-22)	9,319,125.90	-6.25%	Met
1st Subsequent Year (2022-23)	7,653,411.90	-17.87%	Not Met
2nd Subsequent Year (2023-24)	7,522,783.90	-1.71%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Fiscal year 2020-21 had increased expenses related to the COVID-19 pandemic. This included staff and student devices, hot spots, textbooks and supplies needed to access distance learning in addition to personal protective equipment, temperature stations, and COVID-19 testing supplies. Budget year 2021-22 includes anticipated instructional materials from one time funding from the Expanded Learning Opportunities (ELO) and In-Person Instruction (IPI) grants as well as one time expenses related to audio/visual upgrades. One time expenses have been removed from

Explanation:

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

Decrease in services and operating expenditures between budget year 2021-22 and 2022-23 are related to known grants that are ending such as Strong Workforce Program (SWP), Career Technical Education Incentive Grant (CTEIG), and In-Person Instruction (IPI) grant as well as one time expenses related to audio/visual upgrades and Census related assesment services. These expenses have been removed from subsequent years.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	29,967,304.28	899,019.13	867,868.79	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Adjusting entry will be processed and reflected in the 1st Interim report.

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,570,903.12	2,622,187.61	2,647,187.61
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(132,950.86)	0.00
e. Available Reserves (Lines 1a through 1d)	2,570,903.12	2,489,236.75	2,647,187.61
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	56,683,306.43	49,276,966.54	51,617,566.43
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,661,693.58	10,858,167.95	8,647,456.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	64,345,000.01	60,135,134.49	60,265,022.43
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.1%	4.4%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.4%	1.5%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	2,964,782.14	31,446,526.39	N/A	Met
Second Prior Year (2019-20)	1,264,740.44	25,712,714.46	N/A	Met
First Prior Year (2020-21)	943,026.98	26,832,315.62	N/A	Met
Budget Year (2021-22) (Information only)	(3,278,617.92)	29,967,304.28		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

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

55,948,282

County Office's Fund Balance Standard Percentage Level:

1.0%

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): North Santa Cruz County (SC)

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6,157,431.00

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

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

Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2018-19)	20,230,658.97	22,001,850.01	N/A	Met
Second Prior Year (2019-20)	22,876,216.81	24,966,632.15	N/A	Met
First Prior Year (2020-21)	23,055,690.37	26,231,372.59	N/A	Met
Budget Year (2021-22) (Information only)	27,174,399.57			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	55,948,282	54,955,011	55,629,765
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	55,948,281.66	54,955,011.11	55,629,765.42
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,157,431.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	55,948,281.66	54,955,011.11	55,629,765.42
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,678,448.45	1,648,650.33	1,668,892.96
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,678,448.45	1,648,650.33	1,668,892.96

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

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

Reserve Amounts

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,672,187.61	2,697,187.61	2,722,187.61
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,672,187.61	2,697,187.61	2,722,187.61
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.78%	4.91%	4.89%
County Office's Reserve Standard (Section 8A, Line 7):	1,678,448.45	1,648,650.33	1,668,892.96
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

Yes

- 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:

As a COE in hold harmless status as it relates to LCFF funding, we anticipate the need to continue utilizing our fund balance in order to cover increased employer contributions related to CalPERS, CalSTRS, State Unemployment Insurance (SUI) and Health & Welfare increases. For budget year 2021-22 contributions to support New Teacher Project and Outdoor Science School are anticipated as the programs transition to pre-pandemic participation levels.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,317,310.55)			
Budget Year (2021-22)	(1,356,189.18)	38,878.63	3.0%	Met
1st Subsequent Year (2022-23)	(1,048,538.31)	(307,650.87)	-22.7%	Not Met
2nd Subsequent Year (2023-24)	(969,925.54)	(78,612.77)	-7.5%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2020-21)	63,829.67			
Budget Year (2021-22)	19,000.00	(44,829.67)	-70.2%	Not Met
1st Subsequent Year (2022-23)	19,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	19,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?	No			

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

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

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

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

Explanation:
(required if NOT met)

Anticipated decrease in contributions needed to support New Teacher Project and Outdoor Science School as both programs transition to pre-pandemic participation levels.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Anticipated decrease in transfers out/contribution to support Fd 13 Cafeteria and Fd 09 Career Advancement Charter (CAC) in budget year 2021-22.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

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

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

10,019,001.00
9,407,496.00
611,505.00

Actuarial

Jun 30, 2020

Data must be entered.

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
986,260.42	945,304.00	977,444.00
66	66	66

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

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

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

Yes

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

Workers' Compensation is part of a JPA. Dental and Vision are self-insured through the JPA, but the liability exposure is so minimal that an actuarial report to determine liability is not done.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	87.8	90.6	89.6	88.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 17, 2021

3. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

4. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

177,950

% change in salary schedule from prior year
or

2.0%

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 certificated salary schedules and a one time off-schedule stipend of \$1,000. Grants and General Fund revenues will be utilized to support the ongoing costs and one time funds will be utilized for the one time stipend payments.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

Certificated (Non-management) - Other

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

2% increase to the certificated salary schedules \$177,950
\$1,000 one time off-schedule stipend \$111,651

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	175.0	182.0	181.0	181.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2022

4. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

385,711

0

0

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

A 3% increase to the classified salary schedules are pending bargaining unit ratification. Costs are included in the 2021-22 budget year and multiyear projections. Pending ratification the public disclosure will board meeting is anticipated for June 17, 2021 or July 15, 2021. Grants and General Fund revenues will be utilized to support this commitment.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.2%	1.2%	1.2%

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

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

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

Classified (Non-management) - Other

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

3% increase to the classified salary schedules \$385,711

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	39.9	41.0	41.0	41.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
140,604	0	0
2.0%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 24, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|-----|
| A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | No |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | No |
| A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) | No |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

A.8 Change in Deputy Superintendent, Business Services (CBO) effective 7/01/2020 due to retirement.

End of County Office Budget Criteria and Standards Review

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	71.88	71.88	71.88	62.00	62.00	62.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	933.41	933.41	933.41	923.00	923.00	923.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,005.29	1,005.29	1,005.29	985.00	985.00	985.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	82.63	82.63	82.63	82.63	82.63	82.63
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	6.27	6.27	6.27	6.27	6.27	6.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	88.90	88.90	88.90	88.90	88.90	88.90
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,094.19	1,094.19	1,094.19	1,073.90	1,073.90	1,073.90
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	37,821.59	37,821.59	37,821.59	37,821.59	37,821.59	37,821.59
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	115.43	115.43	115.43	115.43	115.43	115.43
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	115.43	115.43	115.43	115.43	115.43	115.43
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	115.43	115.43	115.43	115.43	115.43	115.43

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	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
2) Federal Revenue		8100-8299	4,507,628.73	2,824,208.60	7,331,837.33	4,350,000.00	1,650,166.84	6,000,166.84	-18.2%
3) Other State Revenue		8300-8599	286,981.00	6,622,793.38	6,909,774.38	280,543.69	9,406,555.80	9,687,099.49	40.2%
4) Other Local Revenue		8600-8799	1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
5) TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,309,810.94	5,031,376.53	11,341,187.47	7,243,342.75	4,963,772.62	12,207,115.37	7.6%
2) Classified Salaries		2000-2999	6,692,304.49	5,303,636.74	11,995,941.23	7,488,711.61	6,016,224.50	13,504,936.11	12.6%
3) Employee Benefits		3000-3999	6,756,248.08	6,590,697.56	13,346,945.64	7,726,118.93	8,075,932.76	15,802,051.69	18.4%
4) Books and Supplies		4000-4999	837,970.93	1,700,602.10	2,538,573.03	962,177.82	1,002,198.45	1,964,376.27	-22.6%
5) Services and Other Operating Expenditures		5000-5999	3,066,033.88	4,336,055.06	7,402,088.94	3,432,410.49	3,922,339.14	7,354,749.63	-0.6%
6) Capital Outlay		6000-6999	77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,321,488.29)	1,198,126.82	(123,361.47)	(1,473,957.32)	1,375,754.05	(98,203.27)	-20.4%
9) TOTAL, EXPENDITURES			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,324,167.20	(1,117,899.78)	1,206,267.42	(1,903,428.74)	(1,641,390.38)	(3,544,819.12)	-393.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			943,026.98	199,410.77	1,142,437.75	(3,278,617.92)	(285,201.20)	(3,563,819.12)	-411.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
2) Ending Balance, June 30 (E + F1e)			27,174,399.57	2,222,465.17	29,396,864.74	23,895,781.65	1,937,263.97	25,833,045.62	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	40,896.90	40,896.90	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,181,568.27	2,181,568.27	0.00	1,937,263.97	1,937,263.97	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments		9780	25,971,599.57	0.00	25,971,599.57	22,695,781.65	0.00	22,695,781.65	-12.6%
COP Deferred Maintenance	0000	9780				1,400,327.75		1,400,327.75	
MAA Program	0000	9780				694,445.75		694,445.75	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				107,900.28		107,900.28	
SMAA Admin	0000	9780				2,414,548.27		2,414,548.27	
Classified Credentialing Program	0000	9780				175,000.00		175,000.00	
Mandated Cost Program	0000	9780				2,245,728.32		2,245,728.32	
Safety Program	0000	9780				99,412.77		99,412.77	
Special Projects	0000	9780				200,000.00		200,000.00	
Alternative Education	0000	9780				2,500,220.23		2,500,220.23	
Educational and Administrative Operator	0000	9780				12,435,873.03		12,435,873.03	
Lottery	1100	9780				420,489.41		420,489.41	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75				
MAA Program	0000	9780	694,445.75		694,445.75				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	636,156.47		636,156.47				
SMAA Admin	0000	9780	2,254,082.22		2,254,082.22				
Classified Credentialing Program	0000	9780	175,000.00		175,000.00				
Mandated Cost Program	0000	9780	2,155,728.32		2,155,728.32				
Safety Program	0000	9780	99,412.77		99,412.77				
Special Projects	0000	9780	200,000.00		200,000.00				
Alternative Education	0000	9780	2,728,808.17		2,728,808.17				
Educational & Administrative Operations	0000	9780	15,260,755.54		15,260,755.54				
Lottery	1100	9780	362,546.74		362,546.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,184,973.78	(4,743,780.18)	28,441,193.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	110,627.41	110,627.41				
c) in Revolving Cash Account		9130	2,800.00	0.00	2,800.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,190,401.98	1,142,324.79	3,332,726.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	320,000.00	0.00	320,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	40,896.90	40,896.90				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			35,698,175.76	(3,449,931.08)	32,248,244.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,641,742.55	922,313.83	2,564,056.38				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	567,854.15	0.00	567,854.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	438,748.84	438,748.84				
6) TOTAL, LIABILITIES			2,209,596.70	1,361,062.67	3,570,659.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,488,579.06	(4,810,993.75)	28,677,585.31				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,510,320.00	0.00	12,510,320.00	12,329,722.76	0.00	12,329,722.76	-1.4%
Education Protection Account State Aid - Current Year		8012	4,732,040.00	0.00	4,732,040.00	4,732,040.00	0.00	4,732,040.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	61,843.00	0.00	61,843.00	61,959.00	0.00	61,959.00	0.2%
Timber Yield Tax		8022	4,959.00	0.00	4,959.00	4,959.00	0.00	4,959.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	0.00	3,017.00	3,017.00	0.00	3,017.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,026,099.00	0.00	11,026,099.00	11,021,646.02	0.00	11,021,646.02	0.0%
Unsecured Roll Taxes		8042	224,049.00	0.00	224,049.00	225,028.69	0.00	225,028.69	0.4%
Prior Years' Taxes		8043	20,737.00	0.00	20,737.00	18,295.00	0.00	18,295.00	-11.8%
Supplemental Taxes		8044	67,299.00	0.00	67,299.00	67,299.00	0.00	67,299.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	314,519.00	0.00	314,519.00	337,880.19	0.00	337,880.19	7.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	0.00	911,401.00	911,401.00	0.00	911,401.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,876,283.00	0.00	29,876,283.00	29,713,247.66	0.00	29,713,247.66	-0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(200,000.00)		(200,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,452,031.00)	7,452,031.00	0.00	(7,462,389.81)	7,462,389.81	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	421,133.00	421,133.00	0.00	533,338.00	533,338.00	26.6%
Special Education Discretionary Grants		8182	0.00	173,304.00	173,304.00	0.00	152,304.00	152,304.00	-12.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,350,000.00	0.00	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.0%
Title I, Part A, Basic	3010	8290		249,787.00	249,787.00		270,353.00	270,353.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		169,360.00	169,360.00		169,360.00	169,360.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,306.00	26,306.00		27,255.00	27,255.00	3.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		281,097.60	281,097.60		226,587.84	226,587.84	-19.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	157,628.73	1,503,221.00	1,660,849.73	0.00	270,969.00	270,969.00	-83.7%
TOTAL, FEDERAL REVENUE			4,507,628.73	2,824,208.60	7,331,837.33	4,350,000.00	1,650,166.84	6,000,166.84	-18.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,957,299.56	1,957,299.56		4,532,984.70	4,532,984.70	131.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	848,008.00	848,008.00	0.00	848,008.00	848,008.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	98,800.00	0.00	98,800.00	98,800.00	0.00	98,800.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	173,181.00	61,122.00	234,303.00	171,743.69	56,102.94	227,846.63	-2.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		296,624.55	296,624.55		300,593.60	300,593.60	1.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		597,379.00	597,379.00		164,916.00	164,916.00	-72.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,000.00	2,862,360.27	2,877,360.27	10,000.00	3,503,950.56	3,513,950.56	22.1%
TOTAL, OTHER STATE REVENUE			286,981.00	6,622,793.38	6,909,774.38	280,543.69	9,406,555.80	9,687,099.49	40.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	650,000.00	650,000.00	0.00	700,000.00	700,000.00	7.7%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,192,220.00	4,342,406.86	5,534,626.86	1,139,232.00	3,573,674.55	4,712,906.55	-14.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	480,368.57	1,670,484.19	2,150,852.76	24,242.00	1,421,800.00	1,446,042.00	-32.8%
Tuition		8710	0.00	105,427.00	105,427.00	0.00	125,000.00	125,000.00	18.6%
All Other Transfers In		8781-8783	1,202.85	0.00	1,202.85	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,788,940.73	2,804,855.56	6,593,796.29	4,116,155.08	2,905,587.72	7,021,742.80	6.5%
Certificated Pupil Support Salaries		1200	82,163.20	731,711.78	813,874.98	71,951.00	724,469.44	796,420.44	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,196,809.27	878,646.42	3,075,455.69	2,778,297.63	824,030.05	3,602,327.68	17.1%
Other Certificated Salaries		1900	241,897.74	616,162.77	858,060.51	276,939.04	509,685.41	786,624.45	-8.3%
TOTAL, CERTIFICATED SALARIES			6,309,810.94	5,031,376.53	11,341,187.47	7,243,342.75	4,963,772.62	12,207,115.37	7.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	581,362.99	2,198,656.66	2,780,019.65	718,358.38	2,992,992.53	3,711,350.91	33.5%
Classified Support Salaries		2200	855,069.46	1,434,405.65	2,289,475.11	953,356.20	1,588,751.40	2,542,107.60	11.0%
Classified Supervisors' and Administrators' Salaries		2300	1,483,034.69	432,461.43	1,915,496.12	1,639,474.00	291,214.52	1,930,688.52	0.8%
Clerical, Technical and Office Salaries		2400	3,762,655.35	1,028,128.75	4,790,784.10	4,167,223.03	984,405.30	5,151,628.33	7.5%
Other Classified Salaries		2900	10,182.00	209,984.25	220,166.25	10,300.00	158,860.75	169,160.75	-23.2%
TOTAL, CLASSIFIED SALARIES			6,692,304.49	5,303,636.74	11,995,941.23	7,488,711.61	6,016,224.50	13,504,936.11	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	948,104.30	1,741,039.21	2,689,143.51	1,069,565.89	1,840,727.88	2,910,293.77	8.2%
PERS		3201-3202	1,276,487.08	1,057,589.11	2,334,076.19	1,522,543.76	1,353,892.33	2,876,436.09	23.2%
OASDI/Medicare/Alternative		3301-3302	590,886.61	468,436.21	1,059,322.82	628,210.85	529,769.32	1,157,980.17	9.3%
Health and Welfare Benefits		3401-3402	3,159,352.88	2,730,436.96	5,889,789.84	3,567,227.78	3,603,354.11	7,170,581.89	21.7%
Unemployment Insurance		3501-3502	6,623.78	4,972.82	11,596.60	157,514.89	125,628.01	283,142.90	2341.6%
Workers' Compensation		3601-3602	253,774.23	197,783.68	451,557.91	264,077.34	208,992.97	473,070.31	4.8%
OPEB, Allocated		3701-3702	521,019.20	390,439.57	911,458.77	516,978.42	413,568.14	930,546.56	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,756,248.08	6,590,697.56	13,346,945.64	7,726,118.93	8,075,932.76	15,802,051.69	18.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	63,535.00	31,732.00	95,267.00	115,000.00	22,000.00	137,000.00	43.8%
Books and Other Reference Materials		4200	9,880.00	11,440.37	21,320.37	66,800.00	1,501.00	68,301.00	220.4%
Materials and Supplies		4300	512,688.97	1,356,024.30	1,868,713.27	577,577.82	923,950.36	1,501,528.18	-19.6%
Noncapitalized Equipment		4400	251,866.96	301,405.43	553,272.39	202,800.00	54,747.09	257,547.09	-53.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			837,970.93	1,700,602.10	2,538,573.03	962,177.82	1,002,198.45	1,964,376.27	-22.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	590,788.00	590,788.00	0.00	140,897.00	140,897.00	-76.2%
Travel and Conferences		5200	137,961.03	102,836.74	240,797.77	169,416.00	117,139.19	286,555.19	19.0%
Dues and Memberships		5300	57,118.00	6,275.00	63,393.00	54,690.00	4,026.00	58,716.00	-7.4%
Insurance		5400 - 5450	172,502.02	2,000.00	174,502.02	189,016.00	942.00	189,958.00	8.9%
Operations and Housekeeping Services		5500	224,280.00	21,700.00	245,980.00	353,583.00	20,100.00	373,683.00	51.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	679,138.03	372,138.51	1,051,276.54	644,922.88	357,773.62	1,002,696.50	-4.6%
Transfers of Direct Costs		5710	(171,601.00)	171,601.00	0.00	(152,778.00)	152,778.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	0.00	(20,124.00)	(20,124.00)	0.00	(20,124.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,805,889.40	3,012,831.77	4,818,721.17	2,096,902.61	3,097,537.45	5,194,440.06	7.8%
Communications		5900	180,870.40	55,884.04	236,754.44	96,782.00	31,145.88	127,927.88	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,066,033.88	4,336,055.06	7,402,088.94	3,432,410.49	3,922,339.14	7,354,749.63	-0.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,605.92	0.00	77,605.92	219,500.00	0.00	219,500.00	182.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	4,350,000.00	0.00	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	256,140.00	256,140.00	0.00	244,342.86	244,342.86	-4.6%
Other Debt Service - Principal		7439	0.00	368,616.00	368,616.00	0.00	380,413.00	380,413.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,198,126.82)	1,198,126.82	0.00	(1,375,754.05)	1,375,754.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,361.47)	0.00	(123,361.47)	(98,203.27)	0.00	(98,203.27)	-20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,321,488.29)	1,198,126.82	(123,361.47)	(1,473,957.32)	1,375,754.05	(98,203.27)	-20.4%
TOTAL, EXPENDITURES									
			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	19,000.00	0.00	19,000.00	-36.7%
Other Authorized Interfund Transfers Out		7619	33,829.67	0.00	33,829.67	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,424,252.00	7,452,031.00	29,876,283.00	22,050,857.85	7,462,389.81	29,513,247.66	-1.2%
2) Federal Revenue		8100-8299	4,507,628.73	2,824,208.60	7,331,837.33	4,350,000.00	1,650,166.84	6,000,166.84	-18.2%
3) Other State Revenue		8300-8599	286,981.00	6,622,793.38	6,909,774.38	280,543.69	9,406,555.80	9,687,099.49	40.2%
4) Other Local Revenue		8600-8799	1,873,791.42	6,768,318.05	8,642,109.47	1,363,474.00	5,820,474.55	7,183,948.55	-16.9%
5) TOTAL, REVENUES			29,092,653.15	23,667,351.03	52,760,004.18	28,044,875.54	24,339,587.00	52,384,462.54	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,218,169.51	9,908,847.49	17,127,017.00	7,848,805.05	11,652,607.23	19,501,412.28	13.9%
2) Instruction - Related Services	2000-2999		6,212,616.03	6,256,154.56	12,468,770.59	7,807,046.27	5,581,868.28	13,388,914.55	7.4%
3) Pupil Services	3000-3999		1,006,039.63	3,923,975.88	4,930,015.51	1,066,796.32	4,111,250.76	5,178,047.08	5.0%
4) Ancillary Services	4000-4999		0.00	18,969.00	18,969.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		315,359.15	1,415,007.09	1,730,366.24	367,278.12	1,313,389.20	1,680,667.32	-2.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,047,174.01	1,389,681.78	7,436,855.79	6,792,165.03	1,632,919.26	8,425,084.29	13.3%
8) Plant Services	8000-8999		1,619,127.62	1,247,859.01	2,866,986.63	1,716,213.49	1,064,186.79	2,780,400.28	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,350,000.00	624,756.00	4,974,756.00	4,350,000.00	624,755.86	4,974,755.86	0.0%
10) TOTAL, EXPENDITURES			26,768,485.95	24,785,250.81	51,553,736.76	29,948,304.28	25,980,977.38	55,929,281.66	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,324,167.20	(1,117,899.78)	1,206,267.42	(1,903,428.74)	(1,641,390.38)	(3,544,819.12)	-393.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,829.67	0.00	63,829.67	19,000.00	0.00	19,000.00	-70.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,317,310.55)	1,317,310.55	0.00	(1,356,189.18)	1,356,189.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,140.22)	1,317,310.55	(63,829.67)	(1,375,189.18)	1,356,189.18	(19,000.00)	-70.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			943,026.98	199,410.77	1,142,437.75	(3,278,617.92)	(285,201.20)	(3,563,819.12)	-411.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,231,372.59	2,023,054.40	28,254,426.99	27,174,399.57	2,222,465.17	29,396,864.74	4.0%
2) Ending Balance, June 30 (E + F1e)			27,174,399.57	2,222,465.17	29,396,864.74	23,895,781.65	1,937,263.97	25,833,045.62	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	40,896.90	40,896.90	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,181,568.27	2,181,568.27	0.00	1,937,263.97	1,937,263.97	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	25,971,599.57	0.00	25,971,599.57	22,695,781.65	0.00	22,695,781.65	-12.6%
COP Deferred Maintenance	0000	9780				1,400,327.75		1,400,327.75	
MAA Program	0000	9780				694,445.75		694,445.75	
Small Districts	0000	9780				1,835.84		1,835.84	
Differentiated Assistance	0000	9780				107,900.28		107,900.28	
SMAA Admin	0000	9780				2,414,548.27		2,414,548.27	
Classified Credentialing Program	0000	9780				175,000.00		175,000.00	
Mandated Cost Program	0000	9780				2,245,728.32		2,245,728.32	
Safety Program	0000	9780				99,412.77		99,412.77	
Special Projects	0000	9780				200,000.00		200,000.00	
Alternative Education	0000	9780				2,500,220.23		2,500,220.23	
Educational and Administrative Operatic	0000	9780				12,435,873.03		12,435,873.03	
Lottery	1100	9780				420,489.41		420,489.41	
COP Deferred Maintenance	0000	9780	1,402,827.75		1,402,827.75				
MAA Program	0000	9780	694,445.75		694,445.75				
Small Districts	0000	9780	1,835.84		1,835.84				
Differentiated Assistance	0000	9780	636,156.47		636,156.47				
SMAA Admin	0000	9780	2,254,082.22		2,254,082.22				
Classified Credentialing Program	0000	9780	175,000.00		175,000.00				
Mandated Cost Program	0000	9780	2,155,728.32		2,155,728.32				
Safety Program	0000	9780	99,412.77		99,412.77				
Special Projects	0000	9780	200,000.00		200,000.00				
Alternative Education	0000	9780	2,728,808.17		2,728,808.17				
Educational & Administrative Operations	0000	9780	15,260,755.54		15,260,755.54				
Lottery	1100	9780	362,546.74		362,546.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	166,497.29	146,497.29
6300	Lottery: Instructional Materials	33,918.78	80,021.72
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	16,477.00	16,477.00
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7388	SB 117 COVID-19 LEA Response Funds	15,236.97	15,236.97
7425	Expanded Learning Opportunities (ELO) Grant	256,402.00	256,402.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	79,370.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	79,232.10	79,232.10
9010	Other Restricted Local	1,473,105.07	1,282,067.83
Total, Restricted Balance		2,181,568.27	1,937,263.97

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,179,786.00	1,207,995.00	2.4%
2) Federal Revenue		8100-8299	172,585.00	172,979.00	0.2%
3) Other State Revenue		8300-8599	224,758.00	218,261.84	-2.9%
4) Other Local Revenue		8600-8799	301,632.50	301,519.72	0.0%
5) TOTAL, REVENUES			1,878,761.50	1,900,755.56	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	868,079.66	800,242.40	-7.8%
2) Classified Salaries		2000-2999	163,868.58	207,848.00	26.8%
3) Employee Benefits		3000-3999	528,921.87	631,446.67	19.4%
4) Books and Supplies		4000-4999	95,875.31	161,723.91	68.7%
5) Services and Other Operating Expenditures		5000-5999	229,862.59	153,469.00	-33.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,255.00	13,515.25	2.0%
9) TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,101.51)	(67,489.67)	219.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,829.67	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,829.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,728.16	(67,489.67)	-630.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,201.65	254,929.81	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,201.65	254,929.81	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,201.65	254,929.81	5.3%
2) Ending Balance, June 30 (E + F1e)			254,929.81	187,440.14	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	400.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,801.41	72,198.95	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	181,728.40	115,241.19	-36.6%
Career Advancement Charter	0000	9780		64,570.33	
Career Advancement Charter Lottery	1100	9780		50,670.86	
Career Advancement Charter	0000	9780	130,695.84		
Career Advancement Charter Lottery	1100	9780	51,032.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	515,733.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	400.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	172,653.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			688,786.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	500,427.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			500,427.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			188,358.85		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,156,700.00	1,184,909.00	2.4%
Education Protection Account State Aid - Current Year		8012	23,086.00	23,086.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,179,786.00	1,207,995.00	2.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	2,462.00	2,856.00	16.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	4127, 4128, 5510, 5630	8290	170,123.00	170,123.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			172,585.00	172,979.00	0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	80,422.00	76,723.00	-4.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,410.00	5,410.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	24,956.00	23,991.84	-3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	113,970.00	112,137.00	-1.6%
TOTAL, OTHER STATE REVENUE			224,758.00	218,261.84	-2.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,000.00	300,019.72	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	132.50	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			301,632.50	301,519.72	0.0%
TOTAL, REVENUES			1,878,761.50	1,900,755.56	1.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	718,585.82	677,899.16	-5.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,493.84	122,343.24	-18.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			868,079.66	800,242.40	-7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,332.50	74,450.22	-6.2%
Classified Support Salaries		2200	52,590.81	88,956.36	69.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,945.27	44,441.42	39.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,868.58	207,848.00	26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	186,773.73	190,622.56	2.1%
PERS		3201-3202	51,841.71	65,813.81	27.0%
OASDI/Medicare/Alternative		3301-3302	33,315.11	38,810.40	16.5%
Health and Welfare Benefits		3401-3402	196,272.21	265,777.65	35.4%
Unemployment Insurance		3501-3502	516.12	12,292.01	2281.6%
Workers' Compensation		3601-3602	20,229.28	19,575.94	-3.2%
OPEB, Allocated		3701-3702	39,973.71	38,554.30	-3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			528,921.87	631,446.67	19.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,510.00	6,510.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,367.31	155,213.91	93.1%
Noncapitalized Equipment		4400	8,998.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			95,875.31	161,723.91	68.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,831.68	2,400.00	-50.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,194.00	3,194.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	10,224.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	208,716.83	135,371.00	-35.1%
Communications		5900	2,896.08	2,280.00	-21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,862.59	153,469.00	-33.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	13,255.00	13,515.25	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,255.00	13,515.25	2.0%
TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	33,829.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,829.67	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,829.67	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,179,786.00	1,207,995.00	2.4%
2) Federal Revenue		8100-8299	172,585.00	172,979.00	0.2%
3) Other State Revenue		8300-8599	224,758.00	218,261.84	-2.9%
4) Other Local Revenue		8600-8799	301,632.50	301,519.72	0.0%
5) TOTAL, REVENUES			1,878,761.50	1,900,755.56	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,295,516.35	1,312,395.22	1.3%
2) Instruction - Related Services	2000-2999		478,647.17	550,528.62	15.0%
3) Pupil Services	3000-3999		112,444.49	91,806.14	-18.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,255.00	13,515.25	2.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,899,863.01	1,968,245.23	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,101.51)	(67,489.67)	219.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,829.67	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,829.67	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,728.16	(67,489.67)	-630.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,201.65	254,929.81	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,201.65	254,929.81	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,201.65	254,929.81	5.3%
2) Ending Balance, June 30 (E + F1e)			254,929.81	187,440.14	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	400.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,801.41	72,198.95	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	181,728.40	115,241.19	-36.6%
Career Advancement Charter	0000	9780		64,570.33	
Career Advancement Charter Lottery	1100	9780		50,670.86	
Career Advancement Charter	0000	9780	130,695.84		
Career Advancement Charter Lottery	1100	9780	51,032.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	19,935.23	19,332.77
6512	Special Ed: Mental Health Services	11,987.18	11,987.18
7425	Expanded Learning Opportunities (ELO) Grant	36,791.00	36,791.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	4,088.00	4,088.00
Total, Restricted Balance		72,801.41	72,198.95

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,093,951.00	4,175,605.00	2.0%
3) Other State Revenue		8300-8599	4,739,388.00	2,181,826.00	-54.0%
4) Other Local Revenue		8600-8799	15,500.00	14,500.00	-6.5%
5) TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,661,956.00	6,171,931.00	-28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,661,956.00	6,171,931.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,883.00	200,000.00	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,883.00	200,000.00	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,551.03	754,434.03	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,551.03	754,434.03	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,551.03	754,434.03	32.9%
2) Ending Balance, June 30 (E + F1e)			754,434.03	954,434.03	26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,434.03	954,434.03	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	970,232.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	909.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			971,142.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	909.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			909.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			970,232.86		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	4,093,951.00	4,175,605.00	2.0%
TOTAL, FEDERAL REVENUE			4,093,951.00	4,175,605.00	2.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,544,864.00	966,339.00	-72.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,194,524.00	1,215,487.00	1.8%
TOTAL, OTHER STATE REVENUE			4,739,388.00	2,181,826.00	-54.0%
OTHER LOCAL REVENUE					
Interest		8660	15,500.00	14,500.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,500.00	14,500.00	-6.5%
TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	5,102,592.00	5,191,092.00	1.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,212,876.00	606,295.00	-81.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	331,988.00	360,044.00	8.5%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,500.00	14,500.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,661,956.00	6,171,931.00	-28.7%
TOTAL, EXPENDITURES			8,661,956.00	6,171,931.00	-28.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,093,951.00	4,175,605.00	2.0%
3) Other State Revenue		8300-8599	4,739,388.00	2,181,826.00	-54.0%
4) Other Local Revenue		8600-8799	15,500.00	14,500.00	-6.5%
5) TOTAL, REVENUES			8,848,839.00	6,371,931.00	-28.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,661,956.00	6,171,931.00	-28.7%
10) TOTAL, EXPENDITURES			8,661,956.00	6,171,931.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			186,883.00	200,000.00	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,883.00	200,000.00	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,551.03	754,434.03	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,551.03	754,434.03	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,551.03	754,434.03	32.9%
2) Ending Balance, June 30 (E + F1e)			754,434.03	954,434.03	26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,434.03	954,434.03	26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	0.44	0.44
6500	Special Education	117,550.60	117,550.60
6512	Special Ed: Mental Health Services	449,999.99	449,999.99
6546	Mental Health-Related Services	185,883.00	385,883.00
9010	Other Restricted Local	1,000.00	1,000.00
Total, Restricted Balance		754,434.03	954,434.03

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,655.00	275,655.00	0.0%
3) Other State Revenue		8300-8599	70,401.00	70,267.96	-0.2%
4) Other Local Revenue		8600-8799	500.00	300.00	-40.0%
5) TOTAL, REVENUES			346,556.00	346,222.96	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	50,589.86	40,818.00	-19.3%
2) Classified Salaries		2000-2999	39,001.76	40,655.66	4.2%
3) Employee Benefits		3000-3999	48,668.51	46,328.77	-4.8%
4) Books and Supplies		4000-4999	96,681.91	19,039.10	-80.3%
5) Services and Other Operating Expenditures		5000-5999	115,100.00	198,760.64	72.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,621.96	3,214.00	-11.3%
9) TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,108.00)	(2,593.21)	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,108.00)	(2,593.21)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,701.21	2,593.21	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,701.21	2,593.21	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,701.21	2,593.21	-73.3%
2) Ending Balance, June 30 (E + F1e)			2,593.21	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,593.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,233.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,233.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,233.18		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	275,655.00	275,655.00	0.0%
TOTAL, FEDERAL REVENUE			275,655.00	275,655.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	66,496.00	67,492.96	1.5%
All Other State Revenue	All Other	8590	3,905.00	2,775.00	-28.9%
TOTAL, OTHER STATE REVENUE			70,401.00	70,267.96	-0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	300.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	300.00	-40.0%
TOTAL, REVENUES			346,556.00	346,222.96	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	50,589.86	40,818.00	-19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			50,589.86	40,818.00	-19.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,909.57	0.00	-100.0%
Classified Support Salaries		2200	27,092.19	40,655.66	50.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,001.76	40,655.66	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,199.85	7,424.14	-27.2%
PERS		3201-3202	8,073.37	8,279.74	2.6%
OASDI/Medicare/Alternative		3301-3302	4,405.69	4,154.79	-5.7%
Health and Welfare Benefits		3401-3402	20,778.25	21,118.36	1.6%
Unemployment Insurance		3501-3502	44.03	924.82	2000.4%
Workers' Compensation		3601-3602	1,725.03	1,472.88	-14.6%
OPEB, Allocated		3701-3702	3,442.29	2,954.04	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,668.51	46,328.77	-4.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	83,477.64	0.00	-100.0%
Books and Other Reference Materials		4200	168.00	0.00	-100.0%
Materials and Supplies		4300	13,036.27	19,039.10	46.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,681.91	19,039.10	-80.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	115,100.00	198,760.64	72.7%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,100.00	198,760.64	72.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,621.96	3,214.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,621.96	3,214.00	-11.3%
TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,655.00	275,655.00	0.0%
3) Other State Revenue		8300-8599	70,401.00	70,267.96	-0.2%
4) Other Local Revenue		8600-8799	500.00	300.00	-40.0%
5) TOTAL, REVENUES			346,556.00	346,222.96	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		306,030.77	276,279.04	-9.7%
2) Instruction - Related Services	2000-2999		11.27	25,323.13	224595.0%
3) Pupil Services	3000-3999		44,000.00	44,000.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,621.96	3,214.00	-11.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			353,664.00	348,816.17	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,108.00)	(2,593.21)	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,108.00)	(2,593.21)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,701.21	2,593.21	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,701.21	2,593.21	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,701.21	2,593.21	-73.3%
2) Ending Balance, June 30 (E + F1e)			2,593.21	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,593.21	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6391	Adult Education Program	2,593.21	0.00
Total, Restricted Balance		2,593.21	0.00

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,039.81	189,324.52	-0.4%
3) Other State Revenue		8300-8599	1,057,720.97	735,076.95	-30.5%
4) Other Local Revenue		8600-8799	187,849.97	164,882.00	-12.2%
5) TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	354,770.16	377,779.75	6.5%
3) Employee Benefits		3000-3999	206,448.68	225,948.56	9.4%
4) Books and Supplies		4000-4999	97,854.07	31,676.01	-67.6%
5) Services and Other Operating Expenditures		5000-5999	681,272.59	389,789.63	-42.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,029.51	78,188.02	-24.1%
9) TOTAL, EXPENDITURES			1,443,375.01	1,103,381.97	-23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,764.26)	(14,098.50)	81.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,764.26)	(14,098.50)	81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,325.62	58,561.36	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,325.62	58,561.36	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,325.62	58,561.36	-11.7%
2) Ending Balance, June 30 (E + F1e)			58,561.36	44,462.86	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,846.07	43,747.57	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	715.29	715.29	0.0%
Child Development Program MAA	0000	9780		715.29	
Child Development Program MAA	0000	9780	715.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,445.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,158.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			124,603.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	509.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	320,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			320,509.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(195,905.98)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	190,039.81	189,324.52	-0.4%
TOTAL, FEDERAL REVENUE			190,039.81	189,324.52	-0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,057,720.97	735,076.95	-30.5%
TOTAL, OTHER STATE REVENUE			1,057,720.97	735,076.95	-30.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	187,809.00	164,882.00	-12.2%
Other Local Revenue					
All Other Local Revenue		8699	40.97	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,849.97	164,882.00	-12.2%
TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,907.17	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	18,280.70	29,711.54	62.5%
Clerical, Technical and Office Salaries		2400	334,582.29	348,068.21	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			354,770.16	377,779.75	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,653.30	79,742.41	14.5%
OASDI/Medicare/Alternative		3301-3302	26,129.63	27,832.96	6.5%
Health and Welfare Benefits		3401-3402	90,439.28	92,730.27	2.5%
Unemployment Insurance		3501-3502	170.68	4,310.32	2425.4%
Workers' Compensation		3601-3602	6,690.87	7,127.08	6.5%
OPEB, Allocated		3701-3702	13,364.92	14,205.52	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,448.68	225,948.56	9.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,292.32	29,450.46	-66.3%
Noncapitalized Equipment		4400	10,561.75	2,225.55	-78.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,854.07	31,676.01	-67.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	109,700.00	109,700.00	0.0%
Travel and Conferences		5200	5,468.51	2,000.00	-63.4%
Dues and Memberships		5300	6,246.00	6,306.00	1.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	9,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	547,015.95	260,582.84	-52.4%
Communications		5900	2,592.13	1,300.79	-49.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,272.59	389,789.63	-42.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	103,029.51	78,188.02	-24.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,029.51	78,188.02	-24.1%
TOTAL, EXPENDITURES			1,443,375.01	1,103,381.97	-23.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,039.81	189,324.52	-0.4%
3) Other State Revenue		8300-8599	1,057,720.97	735,076.95	-30.5%
4) Other Local Revenue		8600-8799	187,849.97	164,882.00	-12.2%
5) TOTAL, REVENUES			1,435,610.75	1,089,283.47	-24.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,340,345.50	1,025,193.95	-23.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103,029.51	78,188.02	-24.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,443,375.01	1,103,381.97	-23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,764.26)	(14,098.50)	81.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,764.26)	(14,098.50)	81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,325.62	58,561.36	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,325.62	58,561.36	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,325.62	58,561.36	-11.7%
2) Ending Balance, June 30 (E + F1e)			58,561.36	44,462.86	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,846.07	43,747.57	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	715.29	715.29	0.0%
Child Development Program MAA	0000	9780		715.29	
Child Development Program MAA	0000	9780	715.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6131	Child Development: Resource & Referral Reserve Account	8,183.77	8,183.77
9010	Other Restricted Local	49,662.30	35,563.80
Total, Restricted Balance		57,846.07	43,747.57

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,000.00	New
3) Other State Revenue		8300-8599	0.00	5,000.00	New
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	50,000.00	49900.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,645.00	65,714.00	146.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,455.00	3,286.00	-4.9%
9) TOTAL, EXPENDITURES			30,100.00	69,000.00	129.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,000.00)	(19,000.00)	-36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	19,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	19,000.00	-36.7%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,305.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,305.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,305.84		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	45,000.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	45,000.00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	5,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	5,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			100.00	50,000.00	49900.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	26,645.00	65,714.00	146.6%
TOTAL, BOOKS AND SUPPLIES			26,645.00	65,714.00	146.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,455.00	3,286.00	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,455.00	3,286.00	-4.9%
TOTAL, EXPENDITURES			30,100.00	69,000.00	129.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	30,000.00	19,000.00	-36.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	19,000.00	-36.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	19,000.00	-36.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,000.00	New
3) Other State Revenue		8300-8599	0.00	5,000.00	New
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	50,000.00	49900.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,645.00	65,714.00	146.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,455.00	3,286.00	-4.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,100.00	69,000.00	129.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,000.00)	(19,000.00)	-36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	19,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	19,000.00	-36.7%

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

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	200,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	210,000.00	2000.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	325,000.00	New
6) Capital Outlay		6000-6999	14,970.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,970.00)	(115,000.00)	2213.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,970.00)	(115,000.00)	2213.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,048,759.14	1,043,789.14	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,048,759.14	1,043,789.14	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,759.14	1,043,789.14	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,043,789.14	928,789.14	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,043,789.14	928,789.14	-11.0%
Deferred Maintenance	0000	9760		928,789.14	
Deferred Maintenance	0000	9760	1,043,789.14		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,040,225.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,040,225.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,040,225.20		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	200,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	200,000.00	New
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	210,000.00	2000.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	275,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	325,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,970.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,970.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	200,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	210,000.00	2000.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,970.00	325,000.00	2071.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,970.00	325,000.00	2071.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,970.00)	(115,000.00)	2213.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,970.00)	(115,000.00)	2213.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,048,759.14	1,043,789.14	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,048,759.14	1,043,789.14	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,759.14	1,043,789.14	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,043,789.14	928,789.14	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,043,789.14	928,789.14	-11.0%
Deferred Maintenance	0000	9760		928,789.14	
Deferred Maintenance	0000	9760	1,043,789.14		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,187.61	2,647,187.61	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,187.61	2,647,187.61	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,187.61	2,647,187.61	1.0%
2) Ending Balance, June 30 (E + F1e)			2,647,187.61	2,672,187.61	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,647,187.61	2,672,187.61	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
Santa Cruz County Expenditures by Object

44 10447 0000000
Form 17

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,638,343.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,638,343.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,638,343.25		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,187.61	2,647,187.61	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,187.61	2,647,187.61	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,187.61	2,647,187.61	1.0%
2) Ending Balance, June 30 (E + F1e)			2,647,187.61	2,672,187.61	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,647,187.61	2,672,187.61	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,000.00	New
2) Ending Balance, June 30 (E + F1e)			5,000.00	10,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,000.00	10,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	550,807.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	567,854.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,118,661.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,115,401.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,115,401.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,260.49		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,000.00	New
2) Ending Balance, June 30 (E + F1e)			5,000.00	10,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,000.00	10,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	5,000.00	10,000.00
Total, Restricted Balance		5,000.00	10,000.00

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	1,198,000.00	40.9%
5) TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	630,000.00	728,107.00	15.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	728,107.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			220,000.00	469,893.00	113.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			220,000.00	469,893.00	113.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,481,536.09	9,701,536.09	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,481,536.09	9,701,536.09	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,481,536.09	9,701,536.09	2.3%
2) Ending Net Position, June 30 (E + F1e)			9,701,536.09	10,171,429.09	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,701,536.09	10,171,429.09	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,265,560.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,265,560.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,265,560.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,000.00	300,000.00	200.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	750,000.00	898,000.00	19.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			850,000.00	1,198,000.00	40.9%
TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	630,000.00	728,107.00	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			630,000.00	728,107.00	15.6%
TOTAL, EXPENSES			630,000.00	728,107.00	15.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	1,198,000.00	40.9%
5) TOTAL, REVENUES			850,000.00	1,198,000.00	40.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		630,000.00	728,107.00	15.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			630,000.00	728,107.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			220,000.00	469,893.00	113.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			220,000.00	469,893.00	113.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,481,536.09	9,701,536.09	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,481,536.09	9,701,536.09	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,481,536.09	9,701,536.09	2.3%
2) Ending Net Position, June 30 (E + F1e)			9,701,536.09	10,171,429.09	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,701,536.09	10,171,429.09	4.8%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

(☐) Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☐) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

(☒) This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,158,808.00		8,158,808.00		368,616.00	7,790,192.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	469,282.00		469,282.00	203,404.00		672,686.00	
Governmental activities long-term liabilities	8,628,090.00	0.00	8,628,090.00	203,404.00	368,616.00	8,462,878.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	53,517,429.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,916,577.74
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	1,670,288.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	77,605.92
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	63,829.67
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	105,427.00
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)				6,891,907.10
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	30,000.00
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)				43,738,944.60

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		1,120.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		39,027.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted 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	35,257.45
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	35,257.45
B. Required effort (Line A.2 times 90%)	38,522,919.37	31,731.71
C. Current year expenditures (Line I.E and Line II.B)	43,738,944.60	39,027.54
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%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	370,098.93	19,774.28	57,730.01	447,603.22
2. State Lottery Revenue	8560	191,627.00		67,632.00	259,259.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		561,725.93	19,774.28	125,362.01	706,862.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	12,000.00			12,000.00
2. Classified Salaries	2000-2999	54,037.06			54,037.06
3. Employee Benefits	3000-3999	43,515.86			43,515.86
4. Books and Supplies	4000-4999	38,293.71		11,510.00	49,803.71
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	300.00			300.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			59,998.00	59,998.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		148,146.63	0.00	71,508.00	219,654.63
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	413,579.30	19,774.28	53,854.01	487,207.59
D. COMMENTS:					
Purchase of online curriculum, online learning software, and software based assessment tools.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Multi-Year Projections

LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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 A, 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	22,050,857.85	0.61%	22,184,616.12	0.30%	22,250,857.69
2. Federal Revenues	8100-8299	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
3. Other State Revenues	8300-8599	280,543.69	0.00%	280,543.69	0.00%	280,543.69
4. Other Local Revenues	8600-8799	1,363,474.00	0.00%	1,363,474.00	0.00%	1,363,474.00
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	(1,356,189.18)	-22.68%	(1,048,538.31)	-8.45%	(959,940.91)
6. Total (Sum lines A1 thru A5c)		26,688,686.36	1.65%	27,130,095.50	0.57%	27,284,934.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,243,342.75		7,755,178.21
b. Step & Column Adjustment				87,483.54		100,817.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				424,351.92		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,243,342.75	7.07%	7,755,178.21	1.30%	7,855,995.52
2. Classified Salaries						
a. Base Salaries				7,488,711.61		7,616,076.15
b. Step & Column Adjustment				89,864.39		91,392.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				37,500.15		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,488,711.61	1.70%	7,616,076.15	1.20%	7,707,469.06
3. Employee Benefits	3000-3999	7,726,118.93	9.00%	8,421,456.62	4.02%	8,759,697.46
4. Books and Supplies	4000-4999	962,177.82	-30.83%	665,551.82	0.00%	665,551.82
5. Services and Other Operating Expenditures	5000-5999	3,432,410.49	-6.72%	3,201,749.49	-2.50%	3,121,749.49
6. Capital Outlay	6000-6999	219,500.00	-87.47%	27,500.00	0.00%	27,500.00
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	(1,473,957.32)	-1.75%	(1,448,210.20)	-0.95%	(1,434,458.44)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
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)		29,967,304.28	2.14%	30,608,302.09	1.52%	31,072,504.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,278,617.92)		(3,478,206.59)		(3,787,570.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,174,399.57		23,895,781.65		20,417,575.06
2. Ending Fund Balance (Sum lines C and D1)		23,895,781.65		20,417,575.06		16,630,004.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	22,695,781.65		19,217,575.06		15,430,004.62
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)		23,895,781.65		20,417,575.06		16,630,004.62

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
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 reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,672,187.61		2,697,187.61		2,722,187.61
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,672,187.61		2,697,187.61		2,722,187.61
F. ASSUMPTIONS						
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 budget year 2021-22 with restricted funding ending in subsequent years have been removed and or reflected in unrestricted budgets if continuing. Restricted funding/staffing costs associated with Expanded Learning Opportunities, In-Person Instruction, and Strong Workforce Programs (ICT/Computer Science and k-12 Pathways Coordinator) grants.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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 A, Line B5)						
(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	7,462,389.81	2.48%	7,647,457.08	3.11%	7,885,292.99
2. Federal Revenues	8100-8299	1,650,166.84	-12.93%	1,436,824.84	0.00%	1,436,824.84
3. Other State Revenues	8300-8599	9,406,555.80	-16.63%	7,841,845.80	-0.33%	7,816,100.80
4. Other Local Revenues	8600-8799	5,820,474.55	4.65%	6,091,074.55	0.00%	6,091,074.55
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	1,356,189.18	-22.68%	1,048,538.31	-7.50%	969,925.54
6. Total (Sum lines A1 thru A5c)		25,695,776.18	-6.34%	24,065,740.58	0.55%	24,199,218.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,963,772.62		4,420,478.16
b. Step & Column Adjustment				48,882.07		48,625.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				(592,176.53)		(125,041.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,963,772.62	-10.95%	4,420,478.16	-1.73%	4,344,061.88
2. Classified Salaries						
a. Base Salaries				6,016,224.50		5,851,355.19
b. Step & Column Adjustment				71,556.81		70,216.27
c. Cost-of-Living Adjustment						
d. Other Adjustments				(236,426.12)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,016,224.50	-2.74%	5,851,355.19	1.20%	5,921,571.46
3. Employee Benefits	3000-3999	8,075,932.76	2.95%	8,314,002.29	3.38%	8,595,133.55
4. Books and Supplies	4000-4999	1,002,198.45	-62.56%	375,238.45	-0.47%	373,488.45
5. Services and Other Operating Expenditures	5000-5999	3,922,339.14	-13.04%	3,410,872.14	-1.43%	3,361,994.14
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.86	0.00%	624,755.86	0.00%	624,755.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,375,754.05	-1.87%	1,350,006.93	-1.02%	1,336,255.17
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		25,980,977.38	-6.29%	24,346,709.02	0.86%	24,557,260.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(285,201.20)		(280,968.44)		(358,041.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,222,465.17		1,937,263.97		1,656,295.53
2. Ending Fund Balance (Sum lines C and D1)		1,937,263.97		1,656,295.53		1,298,253.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,937,263.97		1,656,295.53		1,298,253.74
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)		1,937,263.97		1,656,295.53		1,298,253.74

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
F. ASSUMPTIONS						
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 budget year 2021-22 with restricted funding ending in subsequent years have been removed and or reflected in unrestricted budgets if continuing. Restricted funding/staffing costs associated with Expanded Learning Opportunities, In-Person Instruction, and Strong Workforce Programs (ICT/Computer Science and k-12 Pathways Coordinator) grants.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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 A, 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. LCF/Revenue Limit Sources	8010-8099	29,513,247.66	1.08%	29,832,073.20	1.02%	30,136,150.68
2. Federal Revenues	8100-8299	6,000,166.84	-3.56%	5,786,824.84	0.00%	5,786,824.84
3. Other State Revenues	8300-8599	9,687,099.49	-16.15%	8,122,389.49	-0.32%	8,096,644.49
4. Other Local Revenues	8600-8799	7,183,948.55	3.77%	7,454,548.55	0.00%	7,454,548.55
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%	9,984.63
6. Total (Sum lines A1 thru A5c)		52,384,462.54	-2.27%	51,195,836.08	0.56%	51,484,153.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,207,115.37		12,175,656.37
b. Step & Column Adjustment				136,365.61		149,442.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(167,824.61)		(125,041.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,207,115.37	-0.26%	12,175,656.37	0.20%	12,200,057.40
2. Classified Salaries						
a. Base Salaries				13,504,936.11		13,467,431.34
b. Step & Column Adjustment				161,421.20		161,609.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(198,925.97)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,504,936.11	-0.28%	13,467,431.34	1.20%	13,629,040.52
3. Employee Benefits	3000-3999	15,802,051.69	5.91%	16,735,458.91	3.70%	17,354,831.01
4. Books and Supplies	4000-4999	1,964,376.27	-47.02%	1,040,790.27	-0.17%	1,039,040.27
5. Services and Other Operating Expenditures	5000-5999	7,354,749.63	-10.09%	6,612,621.63	-1.95%	6,483,743.63
6. Capital Outlay	6000-6999	219,500.00	-87.47%	27,500.00	0.00%	27,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,974,755.86	0.00%	4,974,755.86	0.00%	4,974,755.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,203.27)	0.00%	(98,203.27)	0.00%	(98,203.27)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
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)		55,948,281.66	-1.78%	54,955,011.11	1.23%	55,629,765.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,563,819.12)		(3,759,175.03)		(4,145,612.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,396,864.74		25,833,045.62		22,073,870.59
2. Ending Fund Balance (Sum lines C and D1)		25,833,045.62		22,073,870.59		17,928,258.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,937,263.97		1,656,295.53		1,298,253.74
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	22,695,781.65		19,217,575.06		15,430,004.62
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)		25,833,045.62		22,073,870.59		17,928,258.36

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
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	2,672,187.61		2,697,187.61		2,722,187.61
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,672,187.61		2,697,187.61		2,722,187.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.78%		4.91%		4.89%
F. RECOMMENDED RESERVES						
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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,157,431.00				
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)		55,948,281.66		54,955,011.11		55,629,765.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		55,948,281.66		54,955,011.11		55,629,765.42
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)		55,948,281.66		54,955,011.11		55,629,765.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,678,448.45		1,648,650.33		1,668,892.96
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,678,448.45		1,648,650.33		1,668,892.96
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 ESTIMATED ACTUALS**

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,627,230	12,797,022	-	22,424,252	7,452,031	-	-	-	7,452,031	29,876,283
Federal Revenues	157,629	-	-	157,629	594,437	2,229,772	-	-	2,824,209	2,981,837
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	286,981	-	-	286,981	2,941,112	3,681,682	-	-	6,622,793	6,909,774
Other Local Revenues	1,773,791	-	100,000	1,873,791	105,427	135,039	-	6,527,852	6,768,318.05	8,642,109
Total Revenue	16,195,631	12,797,022	100,000	29,092,653	11,093,007	6,046,492	-	6,527,852	23,667,351	52,760,004
Expenditures										
Certificated Salaries	1,673,011	4,480,411	156,389	6,309,811	2,920,373	944,661	-	1,166,342	5,031,377	11,341,187
Classified Salaries	4,850,386	1,719,047	122,871	6,692,304	2,521,068	772,754	306,638	1,703,177	5,303,637	11,995,941
Employee Benefits	3,470,509	3,157,690	128,048	6,756,248	3,420,034	1,684,037	206,484	1,280,143	6,590,698	13,346,946
Books and Supplies	443,808	373,163	21,000	837,971	193,861	893,114	61,407	552,220	1,700,602	2,538,573
Services, Other Operating Expenditures	1,596,694	1,416,101	53,239	3,066,034	1,518,645	1,157,844	219,811	1,439,755	4,336,055	7,402,089
Capital Outlay	77,606	-	-	77,606	-	-	-	-	-	77,606
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,331,206)	965,039	44,680	(1,321,488)	619,026	162,580	66,696	349,825	1,198,127	(123,361)
Total Expenditures	14,130,808	12,111,451	526,227	26,768,486	11,193,007	5,614,990	861,036	7,116,218	24,785,251	51,553,737
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(33,830)	(30,000)	-	(63,830)	-	-	-	-	-	(63,830)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,743,537)	0	426,227	(1,317,311)	100,000	10,061	856,100	351,149	1,317,311	-
Total Transfers	(1,777,367)	(30,000)	426,227	(1,381,140)	100,000	10,061	856,100	351,149	1,317,311	(63,830)
Beginning Balance	24,061,407	2,169,966	-	26,231,373	-	187,667	84,169	1,751,218	2,023,054	28,254,427
Net Increase (Decrease) in Fund Balance	287,456	655,571	-	943,027	-	441,564	(4,936)	(237,217)	199,411	1,142,438
Ending Fund Balance	24,348,863	2,825,537	-	27,174,400	-	629,231	79,233	1,514,001	2,222,465	29,396,865
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	629,231	79,233	1,514,001	2,222,465	2,222,465
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	21,743,235	2,825,537	-	24,568,772	-	-	-	-	-	24,568,772
Assigned (COPS)	1,402,828	-	-	1,402,828	-	-	-	-	-	1,402,828
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 ESTIMATED ACTUALS

	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
Revenues											
LCFF Revenues	29,876,283	1,179,786	-	-	-	-	-	-	-	-	31,056,069
Federal Revenues	2,981,837	172,585	-	275,655	190,040	-	-	-	-	-	3,620,117
Federal Pass Through	4,350,000	-	4,093,951	-	-	-	-	-	-	-	8,443,951
Other State Revenues	6,909,774	224,758	4,739,388	70,401	1,057,721	-	-	-	-	-	13,002,042
Other Local Revenues	8,642,109	301,633	15,500	500	187,850	100	10,000	25,000	5,000	850,000	10,037,692
Total Revenue	52,760,004	1,878,762	8,848,839	346,556	1,435,611	100	10,000	25,000	5,000	850,000	66,159,871
Expenditures											
Certificated Salaries	11,341,187	868,080	-	50,590	-	-	-	-	-	-	12,259,857
Classified Salaries	11,995,941	163,869	-	39,002	354,770	-	-	-	-	-	12,553,582
Employee Benefits	13,346,946	528,922	-	48,669	206,449	-	-	-	-	-	14,130,985
Books and Supplies	2,538,573	95,875	-	96,682	97,854	26,645	-	-	-	-	2,855,629
Services, Other Operating Expenditures	7,402,089	229,863	-	115,100	681,273	-	-	-	-	630,000	9,058,324
Capital Outlay	77,606	-	-	-	-	-	14,970	-	-	-	92,576
Other Outgo	624,756	-	3,559,364	-	-	-	-	-	-	-	4,184,120
Pass Through	4,350,000	-	5,102,592	-	-	-	-	-	-	-	9,452,592
Indirect Costs	(123,361)	13,255	-	3,622	103,030	3,455	-	-	-	-	(0)
Total Expenditures	51,553,737	1,899,863	8,661,956	353,664	1,443,375	30,100	14,970	-	-	630,000	64,587,665
Interfund Transfers											
Transfers In	-	33,830	-	-	-	30,000	-	-	-	-	63,830
Transfers Out	(63,830)	-	-	-	-	-	-	-	-	-	(63,830)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(63,830)	33,830	-	-	-	30,000	-	-	-	-	-
Beginning Balance	28,254,427	242,201	567,551	9,701	66,326	0	1,048,759	2,622,188	-	9,481,536	42,292,689
Net Increase (Decrease) in Fund Balance	1,142,438	12,729	186,883	(7,108)	(7,764)	-	(4,970)	25,000	5,000	220,000	1,572,207
Ending Fund Balance	29,396,865	254,930	754,434	2,593	58,562	0	1,043,789	2,647,188	5,000	9,701,536	43,864,896
Components of Ending Fund Balance:											
Nonspendable	2,800	-	-	-	-	-	-	-	-	-	2,800
Restricted	2,222,465	15,111	754,434	2,593	55,676	0	-	-	5,000	9,701,536	12,756,816
Committed	-	-	-	-	-	-	1,043,789	-	-	-	1,043,789
Assigned	24,568,772	182,823	-	-	2,886	-	-	-	-	-	24,754,480
Assigned (COPS)	1,402,828	-	-	-	-	-	-	-	-	-	1,402,828
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	56,996	-	-	-	-	-	2,647,188	-	-	2,704,184

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2021-22
2021-22 PROPOSED BUDGET

	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
Revenues										
LCFF Revenues	9,036,561	13,014,297	-	22,050,858	7,462,390	-	-	-	7,462,390	29,513,248
Federal Revenues	-	-	-	-	685,642	964,525	-	-	1,650,167	1,650,167
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,516,888	3,889,668	-	-	9,406,556	9,687,099
Other Local Revenues	1,263,474	-	100,000	1,363,474	125,000	-	-	5,695,475	5,820,475	7,183,949
Total Revenue	14,930,579	13,014,297	100,000	28,044,876	13,789,920	4,854,193	-	5,695,475	24,339,587	52,384,463
Expenditures										
Certificated Salaries	2,728,353	4,445,534	69,456	7,243,343	3,126,512	779,876	-	1,057,384	4,963,773	12,207,115
Classified Salaries	5,401,467	1,961,356	125,888	7,488,712	3,290,199	884,190	308,587	1,533,249	6,016,225	13,504,936
Employee Benefits	4,003,652	3,614,470	107,997	7,726,119	4,761,217	1,764,868	222,680	1,327,169	8,075,933	15,802,052
Books and Supplies	453,552	470,025	38,601	962,178	121,174	646,385	20,785	213,855	1,002,198	1,964,376
Services, Other Operating Expenditures	1,690,208	1,691,127	51,075	3,432,410	1,682,812	697,113	246,871	1,295,544	3,922,339	7,354,750
Capital Outlay	219,500	-	-	219,500	-	-	-	-	-	219,500
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,546,649)	1,041,372	31,320	(1,473,957)	808,005	135,029	68,947	363,773	1,375,754	(98,203)
Total Expenditures	16,300,083	13,223,885	424,336	29,948,304	13,789,920	4,907,460	867,869	6,415,729	25,980,977	55,929,282
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,680,525)	(0)	324,336	(1,356,189)	(0)	-	867,869	488,320	1,356,189	-
Total Transfers	(1,680,525)	(19,000)	324,336	(1,375,189)	(0)	-	867,869	488,320	1,356,189	(19,000)
Beginning Balance	24,348,863	2,825,537	-	27,174,400	-	629,231	79,233	1,514,001	2,222,465	29,396,865
Net Increase (Decrease) in Fund Balance	(3,050,030)	(228,588)	-	(3,278,618)	-	(53,267)	-	(231,934)	(285,201)	(3,563,819)
Ending Fund Balance	21,298,833	2,596,949	-	23,895,782	-	575,964	79,233	1,282,067	1,937,264	25,833,046
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	575,964	79,233	1,282,067	1,937,264	1,937,264
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	18,698,505	2,596,949	-	21,295,454	-	-	-	-	-	21,295,454
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 2021-22
2021-22 PROPOSED BUDGET

	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
Revenues											
LCFF Revenues	29,513,248	1,207,995	-	-	-	-	200,000	-	-	-	30,921,243
Federal Revenues	1,650,167	172,979	-	275,655	189,325	45,000	-	-	-	-	2,333,125
Federal Pass Through	4,350,000	-	4,175,605	-	-	-	-	-	-	-	8,525,605
Other State Revenues	9,687,099	218,262	2,181,826	70,268	735,077	5,000	-	-	-	-	12,897,532
Other Local Revenues	7,183,949	301,520	14,500	300	164,882	-	10,000	25,000	5,000	1,198,000	8,903,150
Total Revenue	52,384,463	1,900,756	6,371,931	346,223	1,089,283	50,000	210,000	25,000	5,000	1,198,000	63,580,656
Expenditures											
Certificated Salaries	12,207,115	800,242	-	40,818	-	-	-	-	-	-	13,048,176
Classified Salaries	13,504,936	207,848	-	40,656	377,780	-	-	-	-	-	14,131,220
Employee Benefits	15,802,052	631,447	-	46,329	225,949	-	-	-	-	-	16,705,776
Books and Supplies	1,964,376	161,724	-	19,039	31,676	65,714	-	-	-	-	2,242,529
Services, Other Operating Expenditures	7,354,750	153,469	-	198,761	389,790	-	325,000	-	-	728,107	9,149,876
Capital Outlay	219,500	-	-	-	-	-	-	-	-	-	219,500
Other Outgo	624,756	-	980,839	-	-	-	-	-	-	-	1,605,595
Pass Through	4,350,000	-	5,191,092	-	-	-	-	-	-	-	9,541,092
Indirect Costs (98,203)	-	13,515	-	3,214	78,188	3,286	-	-	-	-	0
Total Expenditures	55,929,282	1,968,245	6,171,931	348,816	1,103,382	69,000	325,000	-	-	728,107	66,643,763
Interfund Transfers											
Transfers In	-	-	-	-	-	19,000	-	-	-	-	19,000
Transfers Out (19,000)	-	-	-	-	-	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(19,000)	-	-	-	-	19,000	-	-	-	-	-
Beginning Balance	29,396,865	254,930	754,434	2,593	58,562	0	1,043,789	2,647,188	5,000	9,701,536	43,864,896
Net Increase (Decrease) in Fund Balance	(3,563,819)	(67,489)	200,000	(2,593)	(14,099)	-	(115,000)	25,000	5,000	469,893	(3,063,107)
Ending Fund Balance	25,833,046	187,441	954,434	(0)	44,464	0	928,789	2,672,188	10,000	10,171,429	40,801,790
Components of Ending Fund Balance:											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	1,937,264	72,199	954,434	(0)	40,541	0	-	-	10,000	10,171,429	13,185,867
Committed	-	-	-	-	-	-	928,789	-	-	-	928,789
Assigned	21,295,454	56,194	-	-	3,923	-	-	2,672,188	-	-	24,027,758
Assigned (COPS)	1,400,328	-	-	-	-	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	59,047	-	-	-	-	-	-	-	-	59,047

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2021-22 PROPOSED BUDGET

	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
Revenues										
LCFF Revenues	9,003,737	13,180,880	-	22,184,616	7,647,457	-	-	-	7,647,457	29,832,073
Federal Revenues	-	-	-	-	685,642	751,183	-	-	1,436,825	1,436,825
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,896,522	1,945,324	-	-	7,841,846	8,122,389
Other Local Revenues	1,263,474	-	100,000	1,363,474	125,000	-	-	5,966,075	6,091,075	7,454,549
Total Revenue	14,897,754	13,180,880	100,000	28,178,634	14,354,621	2,696,507	-	5,966,075	23,017,202	51,195,836
Expenditures										
Certificated Salaries	2,728,827	4,955,993	70,359	7,755,178	3,247,651	157,947	-	1,014,880	4,420,478	12,175,656
Classified Salaries	5,466,285	2,022,393	127,399	7,616,076	3,329,682	657,736	312,290	1,551,648	5,851,355	13,467,431
Employee Benefits	4,283,913	4,021,434	116,110	8,421,457	5,148,214	1,517,343	239,187	1,409,258	8,314,002	16,735,460
Books and Supplies	244,926	382,025	38,601	665,552	121,174	32,265	20,785	201,015	375,238	1,040,791
Services, Other Operating Expenditures	1,646,715	1,503,959	51,075	3,201,749	1,682,812	253,967	267,370	1,206,724	3,410,872	6,612,622
Capital Outlay	27,500	-	-	27,500	-	-	-	-	-	27,500
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,520,902)	1,041,372	31,320	(1,448,210)	825,088	103,960	70,587	350,372	1,350,007	(98,203)
Total Expenditures	16,227,264	13,927,175	434,863	30,589,302	14,354,621	2,723,218	910,218	6,358,652	24,346,709	54,936,011
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,383,402)	(0)	334,863	(1,048,538)	(0)	-	910,218	138,320	1,048,538	-
Total Transfers	(1,383,402)	(19,000)	334,863	(1,067,538)	(0)	-	910,218	138,320	1,048,538	(19,000)
Beginning Balance	21,298,833	2,596,949	-	23,895,782	-	575,964	79,233	1,282,067	1,937,264	25,833,046
Net Increase (Decrease) in Fund Balance	(2,712,911)	(765,296)	-	(3,478,207)	-	(26,711)	-	(254,257)	(280,968)	(3,759,175)
Ending Fund Balance	18,585,922	1,831,653	-	20,417,575	-	549,253	79,233	1,027,810	1,656,296	22,073,871
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	549,253	79,233	1,027,810	1,656,296	1,656,296
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	15,988,094	1,831,653	-	17,819,747	-	-	-	-	-	17,819,747
Assigned (COPS)	1,397,828	-	-	1,397,828	-	-	-	-	-	1,397,828
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2021-22 PROPOSED BUDGET

	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
Revenues										
LCFF Revenues	8,857,766	13,393,092	-	22,250,858	7,885,293	-	-	-	7,885,293	30,136,151
Federal Revenues	-	-	-	-	685,642	751,183	-	-	1,436,825	1,436,825
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,974,510	1,841,591	-	-	7,816,101	8,096,644
Other Local Revenues	1,263,474	-	100,000	1,363,474	125,000	-	-	5,966,075	6,091,075	7,454,549
Total Revenue	14,751,783	13,393,092	100,000	28,244,875	14,670,445	2,592,774	-	5,966,075	23,229,293	51,474,169
Expenditures										
Certificated Salaries	2,764,301	5,020,421	71,273	7,855,996	3,289,871	111,020	-	943,171	4,344,062	12,200,057
Classified Salaries	5,531,880	2,046,661	128,927	7,707,469	3,369,638	665,629	316,037	1,570,268	5,921,571	13,629,041
Employee Benefits	4,469,164	4,169,374	121,160	8,759,697	5,378,352	1,523,962	250,981	1,441,838	8,595,134	17,354,831
Books and Supplies	244,926	382,025	38,601	665,552	121,174	30,515	20,785	201,015	373,488	1,039,040
Services, Other Operating Expenditures	1,566,715	1,503,959	51,075	3,121,749	1,682,812	229,217	272,782	1,177,184	3,361,994	6,483,744
Capital Outlay	27,500	-	-	27,500	-	-	-	-	-	27,500
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,507,150)	1,041,372	31,320	(1,434,458)	828,598	95,719	71,020	340,918	1,336,255	(98,203)
Total Expenditures	16,447,337	14,163,812	442,356	31,053,505	14,670,445	2,656,061	931,605	6,299,150	24,557,261	55,610,765
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,312,282)	(0)	342,356	(969,926)	(0)	-	931,605	38,320	969,926	-
Total Transfers	(1,312,282)	(19,000)	342,356	(988,926)	(0)	-	931,605	38,320	969,926	(19,000)
Beginning Balance	18,585,922	1,831,653	-	20,417,575	-	549,253	79,233	1,027,810	1,656,296	22,073,871
Net Increase (Decrease) in Fund Balance	(3,007,835)	(789,720)	-	(3,797,555)	-	(63,287)	-	(294,755)	(358,042)	(4,155,597)
Ending Fund Balance	15,578,087	1,041,933	-	16,620,020	-	485,966	79,233	733,055	1,298,254	17,918,274
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	485,966	79,233	733,055	1,298,254	1,298,254
Assigned	12,982,759	1,041,933	-	14,024,692	-	-	-	-	-	14,024,692
Assigned (COPS)	1,395,328	-	-	1,395,328	-	-	-	-	-	1,395,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

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).





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2021-22 Proposed Budget

LCFF Planning Factors	2020-21	2021-22	2022-23	2023-24
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	2.31%	1.70%	2.48%	3.11%
Department of Finance Estimated Funded COLA	0.00%			
SSC Estimated Statutory COLA	0.00%	5.07%	2.48%	3.11%
SSC/BASC Recommended Planning COLA	0.00%	4.05%		

Other Planning Factors	2020-21	2021-22	2022-23	2023-24
California Consumer Price Index (CPI)	2.14%	3.84%	2.40%	2.23%
California Lottery - Unrestricted per ADA	\$150	\$150	\$150	\$150
California Lottery - Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant District Grades k-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
Mandate Block Grant District Grades 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant Charter Grades k-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
Mandate Block Grant Charter Grades 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.30%	2.13%	2.40%	2.30%
CalSTRS Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%
CalPERS Employer Contribution Rate	20.70%	22.91%	26.10%	27.10%

Average Daily Attendance (ADA)	2020-21	2021-22	2022-23	2023-24
Alternative Education	1,005.29	985.00	985.00	985.00
District Funded Special Education	88.90	88.90	88.90	88.90
Countywide ADA	37,821.59	37,821.59	37,821.59	37,821.59

Career Advancement Charter	115.43	115.43	115.43	115.43
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Salary and Benefits	2020-21	2021-22	2022-23	2023-24
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)	2020-21	2021-22	2022-23	2023-24
CalSTRS	16.15%	16.92%	19.10%	19.10%
CalPERS	20.70%	22.91%	26.10%	27.10%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	1.23%	1.23%	1.23%
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 Dashboard, 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 SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Public Disclosure: CSEA Collective Bargaining Agreement

BACKGROUND

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

RECOMMENDATION

Receive the presentation.

FUNDING IMPLICATIONS

Detailed herein.

**Santa Cruz County Office of Education
Business Services Department**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Santa Cruz County Office of Education
Name of Bargaining Unit: California Schools Employees Association Chapter 484
Certificated or Classified: Classified

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: June 17, 2021
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the county office at least ten (10) working days prior to the date the governing board will take action.

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY 2021/22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2021/22	Year 2 Increase/(Decrease) FY 2022/23	Year 3 Increase/(Decrease) FY 2023/24
1 Salary Schedule Increase (Decrease)	\$9,653,815	\$289,614	\$0	
		3.00%	0.00%	0.00%
2 Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement	\$115,846	\$3,475		
		0.03%	0.00%	0.00%
3 Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$0	\$0	\$0	
**Included in base above		\$2,250		
Description of other compensation: Stipend of \$375 per employee serving on negotiations team, up to a maximum of \$2,250 for the entire team.				
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$3,241,668	\$97,997	\$0	
		3.02%	0.00%	0.00%
5 Health/Welfare Plans	\$3,486,319	\$0		
		0.00%	0.00%	0.00%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$16,497,648	\$391,087	\$0	\$0
7 Total Number of Represented Employees (Use FTEs if appropriate)	151.46			
8 Total Compensation Average Cost per Employee	\$ 108,924.12	\$ 2,582.11	\$ -	\$ -
		2.37%	0.00%	0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

A 3% increase will be applied to the salary schedule, effective July 1, 2021.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No additional steps, columns or ranges were added to the schedule.

11. Please include comments and explanations as necessary.

A stipend will be provided to employees serving on the negotiation team. The maximum amount of this stipend per employee will be \$375, with a cap for all employees serving on the team of \$2,250.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

The classified unit has a health and welfare cap of \$22,114. This cap includes medical, dental, vision, and life insurance.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, etc.)

C. What are the specific impacts on instructional and support programs to accommodate the settlement?

Please indicate the status of these changes: 1) planning stage, 2) in-progress, or 3) adopted. Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

None.

E. Will this agreement create, increase or decrease deficit spending in the current or subsequent year(s)?

"Deficit spending" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The costs of this agreement have been built into the 2021-22 Adopted Budget as well as both future years included in the current MYP.

F. Describe other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc. Please disclose any other components of the agreement which may or may not affect the district's fund balance in future years.

G. Source of Funding for Proposed Agreement

1. Current Year

LCFF Revenue and program revenue as appropriate.

2. If this is a single year agreement, how will the on-going cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

LCFF Revenue and program revenue as appropriate.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Unrestricted General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 22,050,858	\$ -	\$ -	\$ 22,050,858
Remaining Revenues (8100-8799)	\$ 5,994,018	\$ -	\$ -	\$ 5,994,018
TOTAL REVENUES	\$ 28,044,876	\$ -	\$ -	\$ 28,044,876
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 7,243,343	\$ -	\$ -	\$ 7,243,343
Classified Salaries (2000-2999)	\$ 7,488,712	\$ -	\$ -	\$ 7,488,712
Employee Benefits (3000-3999)	\$ 7,726,119	\$ -	\$ -	\$ 7,726,119
Books and Supplies (4000-4999)	\$ 962,178	\$ -	\$ -	\$ 962,178
Services, Other Operating Expenses (5000-5999)	\$ 3,432,410	\$ -	\$ -	\$ 3,432,410
Capital Outlay (6000-6599)	\$ 219,500	\$ -	\$ -	\$ 219,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,350,000	\$ -	\$ -	\$ 4,350,000
Direct Support/Indirect Cost (7300-7399)	\$ (1,473,957)	\$ -	\$ -	\$ (1,473,957)
Other Adjustments				
TOTAL EXPENDITURES	\$ 29,948,305	\$ -	\$ -	\$ 29,948,305
OPERATING SURPLUS (DEFICIT)	\$ (1,903,429)	\$ -	\$ -	\$ (1,903,429)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -		\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ -	\$ -	\$ 19,000
CONTRIBUTIONS (8980-8999)	\$ (1,356,189)	\$ -	\$ -	\$ (1,356,189)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,278,618)	\$ -	\$ -	\$ (3,278,618)
BEGINNING BALANCE	\$ 27,174,400	\$ -		\$ 27,174,400
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -		\$ -
CURRENT-YEAR ENDING BALANCE	\$ 23,895,782	\$ -	\$ -	\$ 23,895,782
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9780)	\$ 22,695,782	\$ -	\$ -	\$ 22,695,782
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Restricted General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 7,462,390	\$ -	\$ -	\$ 7,462,390
Remaining Revenues (8100-8799)	\$ 16,877,198	\$ -	\$ -	\$ 16,877,198
TOTAL REVENUES	\$ 24,339,588	\$ -	\$ -	\$ 24,339,588
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 4,963,773	\$ -	\$ -	\$ 4,963,773
Classified Salaries (2000-2999)	\$ 6,016,225	\$ -	\$ -	\$ 6,016,225
Employee Benefits (3000-3999)	\$ 8,075,933	\$ -	\$ -	\$ 8,075,933
Books and Supplies (4000-4999)	\$ 1,002,198	\$ -	\$ -	\$ 1,002,198
Services, Other Operating Expenses (5000-5999)	\$ 3,922,339	\$ -	\$ -	\$ 3,922,339
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ -	\$ -	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,375,754	\$ -	\$ -	\$ 1,375,754
Other Adjustments				
TOTAL EXPENDITURES	\$ 25,980,978	\$ -	\$ -	\$ 25,980,978
OPERATING SURPLUS (DEFICIT)	\$ (1,641,390)	\$ -	\$ -	\$ (1,641,390)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,356,189	\$ -	\$ -	\$ 1,356,189
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (285,201)	\$ -	\$ -	\$ (285,201)
BEGINNING BALANCE	\$ 2,222,465			\$ 2,222,465
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Combined General Fund

Bargaining Unit:

California Schools Employees Association Chapter 484

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 29,513,248	\$ -	\$ -	\$ 29,513,248
Remaining Revenues (8100-8799)	\$ 22,871,216	\$ -	\$ -	\$ 22,871,216
TOTAL REVENUES	\$ 52,384,464	\$ -	\$ -	\$ 52,384,464
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 12,207,116	\$ -	\$ -	\$ 12,207,116
Classified Salaries (2000-2999)	\$ 13,504,937	\$ -	\$ -	\$ 13,504,937
Employee Benefits (3000-3999)	\$ 15,802,052	\$ -	\$ -	\$ 15,802,052
Books and Supplies (4000-4999)	\$ 1,964,376	\$ -	\$ -	\$ 1,964,376
Services, Other Operating Expenses (5000-5999)	\$ 7,354,749	\$ -	\$ -	\$ 7,354,749
Capital Outlay (6000-6599)	\$ 219,500	\$ -	\$ -	\$ 219,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,974,756	\$ -	\$ -	\$ 4,974,756
Direct Support/Indirect Cost (7300-7399)	\$ (98,203)	\$ -	\$ -	\$ (98,203)
Other Adjustments				
TOTAL EXPENDITURES	\$ 55,929,283	\$ -	\$ -	\$ 55,929,283
OPERATING SURPLUS (DEFICIT)	\$ (3,544,819)	\$ -	\$ -	\$ (3,544,819)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ -	\$ -	\$ 19,000
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,563,819)	\$ -	\$ -	\$ (3,563,819)
BEGINNING BALANCE	\$ 29,396,865			\$ 29,396,865
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 25,833,046	\$ -	\$ -	\$ 25,833,046
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ 1,937,264
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 22,695,782	\$ -	\$ -	\$ 22,695,782
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				
Reserve for Economic Uncertainties Percentage	0.00%			3.46%

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	09 Charter			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 1,207,995.00			\$ 1,207,995.00
Remaining Revenues (8100-8799)	\$ 692,761.00			\$ 692,761.00
TOTAL REVENUES	\$ 1,900,756.00	\$ -	\$ -	\$ 1,900,756.00
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 800,242.00			\$ 800,242.00
Classified Salaries (2000-2999)	\$ 207,848.00			\$ 207,848.00
Employee Benefits (3000-3999)	\$ 631,447.00			\$ 631,447.00
Books and Supplies (4000-4999)	\$ 161,724.00			\$ 161,724.00
Services, Other Operating Expenses (5000-5999)	\$ 153,469.00			\$ 153,469.00
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 13,515.00			\$ 13,515.00
Other Adjustments				
TOTAL EXPENDITURES	\$ 1,968,245.00	\$ -	\$ -	\$ 1,968,245.00
OPERATING SURPLUS (DEFICIT)	\$ (67,489.00)	\$ -	\$ -	\$ (67,489.00)
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (67,489.00)	\$ -	\$ -	\$ (67,489.00)
BEGINNING BALANCE	\$ 254,930.00			\$ 254,930.00
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 187,441.00	\$ -	\$ -	\$ 187,441.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 72,199.00			\$ 72,199.00
Reserves for Economic Uncertainties (9789)	\$ 59,047.00			\$ 59,047.00
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 56,194.00			\$ 56,194.00
Unassigned Amount (9790)	\$ 1.00	\$ -	\$ -	\$ 1.00
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	11 Adult Education			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ -			\$ -
Remaining Revenues (8100-8799)	\$ 63,377.00			\$ 63,377.00
TOTAL REVENUES	\$ 63,377.00	\$ -	\$ -	\$ 63,377.00
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 39,082.00			\$ 39,082.00
Classified Salaries (2000-2999)	\$ -			\$ -
Employee Benefits (3000-3999)	\$ 21,438.00			\$ 21,438.00
Books and Supplies (4000-4999)	\$ 10.00			\$ 10.00
Services, Other Operating Expenses (5000-5999)	\$ -			\$ -
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 2,847.00			\$ 2,847.00
Other Adjustments				
TOTAL EXPENDITURES	\$ 63,377.00	\$ -	\$ -	\$ 63,377.00
OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ -	\$ -	\$ -	\$ -
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ -			\$ -
Reserves for Economic Uncertainties (9789)	\$ -			\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ -			\$ -
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	12 Child Development			
Enter Bargaining Unit:	California Schools Employees Association Chapter 484			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ -			\$ -
Remaining Revenues (8100-8799)	\$ 996,220.00			\$ 996,220.00
TOTAL REVENUES	\$ 996,220.00	\$ -	\$ -	\$ 996,220.00
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -			\$ -
Classified Salaries (2000-2999)	\$ 313,782.00			\$ 313,782.00
Employee Benefits (3000-3999)	\$ 195,613.00			\$ 195,613.00
Books and Supplies (4000-4999)	\$ 49,111.00			\$ 49,111.00
Services, Other Operating Expenses (5000-5999)	\$ 368,960.00			\$ 368,960.00
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,754.00			\$ 68,754.00
Other Adjustments				
TOTAL EXPENDITURES	\$ 996,220.00	\$ -	\$ -	\$ 996,220.00
OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 39,124.00			\$ 39,124.00
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 39,124.00	\$ -	\$ -	\$ 39,124.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 35,217.00			\$ 35,217.00
Reserves for Economic Uncertainties (9789)	\$ -			\$ -
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 3,907.00			\$ 3,907.00
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Unrestricted General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2021-22	2022-23	2023-24
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 22,050,858	\$ 22,184,616	\$ 22,250,858
Remaining Revenues (8100-8799)	\$ 5,994,018	\$ 5,994,018	\$ 5,994,018
TOTAL REVENUES	\$ 28,044,876	\$ 28,178,634	\$ 28,244,875
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 7,243,343	\$ 7,755,178	\$ 7,855,996
Classified Salaries (2000-2999)	\$ 7,488,712	\$ 7,616,076	\$ 7,707,469
Employee Benefits (3000-3999)	\$ 7,726,119	\$ 8,421,457	\$ 8,759,697
Books and Supplies (4000-4999)	\$ 962,178	\$ 665,552	\$ 665,552
Services, Other Operating Expenses (5000-5999)	\$ 3,432,410	\$ 3,201,749	\$ 3,121,749
Capital Outlay (6000-6999)	\$ 219,500	\$ 27,500	\$ 27,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,350,000	\$ 4,350,000	\$ 4,350,000
Direct Support/Indirect Cost (7300-7399)	\$ (1,473,957)	\$ (1,448,210)	\$ (1,434,458)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 29,948,305	\$ 30,589,302	\$ 31,053,505
OPERATING SURPLUS (DEFICIT)	\$ (1,903,429)	\$ (2,410,669)	\$ (2,808,629)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ 19,000	\$ 19,000
CONTRIBUTIONS (8980-8999)	\$ (1,356,189)	\$ (1,048,538)	\$ (969,926)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,278,618)	\$ (3,478,207)	\$ (3,797,555)
BEGINNING BALANCE	\$ 27,174,400	\$ 23,895,782	\$ 20,417,575
CURRENT-YEAR ENDING BALANCE	\$ 23,895,782	\$ 20,417,575	\$ 16,620,020
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9780)	\$ 22,695,782	\$ 19,217,575	\$ 15,420,020
Unassigned Amount Unrestricted (9790)	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Restricted General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2021-22	2022-23	2023-24
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 7,462,390	\$ 7,647,457	\$ 7,885,293
Remaining Revenues (8100-8799)	\$ 16,877,198	\$ 15,369,746	\$ 15,344,001
TOTAL REVENUES	\$ 24,339,588	\$ 23,017,202	\$ 23,229,293
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 4,963,773	\$ 4,420,478	\$ 4,344,062
Classified Salaries (2000-2999)	\$ 6,016,225	\$ 5,851,355	\$ 5,921,571
Employee Benefits (3000-3999)	\$ 8,075,933	\$ 8,314,002	\$ 8,595,134
Books and Supplies (4000-4999)	\$ 1,002,198	\$ 375,238	\$ 373,488
Services, Other Operating Expenses (5000-5999)	\$ 3,922,339	\$ 3,410,872	\$ 3,361,994
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ 624,756	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,375,754	\$ 1,350,007	\$ 1,336,255
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 25,980,978	\$ 24,346,708	\$ 24,557,261
OPERATING SURPLUS (DEFICIT)	\$ (1,641,390)	\$ (1,329,506)	\$ (1,327,968)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,356,189	\$ 1,048,538	\$ 969,926
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (285,201)	\$ (280,968)	\$ (358,042)
BEGINNING BALANCE	\$ 2,222,465	\$ 1,937,264	\$ 1,656,296
CURRENT-YEAR ENDING BALANCE	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
Reserves for Economic Uncertainties (9789)			
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)			
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Combined General Fund

Enter Bargaining Unit:

California Schools Employees Association Chapter 484

	2021-22	2022-23	2023-24
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 29,513,248	\$ 29,832,072	\$ 30,136,150
Remaining Revenues (8100-8799)	\$ 22,871,216	\$ 21,363,764	\$ 21,338,018
TOTAL REVENUES	\$ 52,384,464	\$ 51,195,836	\$ 51,474,168
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 12,207,116	\$ 12,175,657	\$ 12,200,058
Classified Salaries (2000-2999)	\$ 13,504,937	\$ 13,467,431	\$ 13,629,040
Employee Benefits (3000-3999)	\$ 15,802,052	\$ 16,735,459	\$ 17,354,831
Books and Supplies (4000-4999)	\$ 1,964,376	\$ 1,040,790	\$ 1,039,040
Services, Other Operating Expenses (5000-5999)	\$ 7,354,749	\$ 6,612,621	\$ 6,483,743
Capital Outlay (6000-6999)	\$ 219,500	\$ 27,500	\$ 27,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,974,756	\$ 4,974,756	\$ 4,974,756
Direct Support/Indirect Cost (7300-7399)	\$ (98,203)	\$ (98,203)	\$ (98,203)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 55,929,283	\$ 54,936,011	\$ 55,610,765
OPERATING SURPLUS (DEFICIT)	\$ (3,544,819)	\$ (3,740,175)	\$ (4,136,597)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ 19,000	\$ 19,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,563,819)	\$ (3,759,175)	\$ (4,155,597)
BEGINNING BALANCE	\$ 29,396,865	\$ 25,833,046	\$ 22,073,871
CURRENT-YEAR ENDING BALANCE	\$ 25,833,046	\$ 22,073,871	\$ 17,918,274
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 22,695,782	\$ 19,217,575	\$ 15,420,020
Unassigned Amount Unrestricted (9790)	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2021-22	2022-23	2023-24
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 55,948,283.00	\$ 54,955,010.80	\$ 55,629,765.40
b.	State Standard Minimum Reserve Percentage for this District:	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$65,000.)	\$ 1,678,448	\$ 1,648,650	\$ 1,668,893

2. Budgeted **Unrestricted** Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserves for Economic Uncertainties (9789)	\$ 2,672,188.00	\$ 2,697,188.00	\$ 2,722,188.00
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 2,672,188.00	\$ 2,697,188.00	\$ 2,722,188.00
h.	Reserve for Economic Uncertainties Percentage	4.78%	4.91%	4.89%

3. Do unrestricted reserves meet the state minimum reserve amount?

2021-22

Yes

☒

No

☐

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

4. If not, how do you plan to restore your reserves?

N/A.

5. Total

Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

The cost of the negotiated increases have been included in the 2021-22 Adopted Budget. No further budget revisions are necessary to cover these costs.

6. Please include any additional comments and explanations of Page 4 as necessary or any other information that you want to provide to assist us in our analysis.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Santa Cruz County Office of Education, hereby certify that the County Office can meet the costs incurred under the Collective Bargaining Agreement between the County Office and the Classified Service Employees Association, during the term of the agreement from July 1, 2021 to June 30, 2022.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:

Unrestricted Revenues/Other Financing Sources

Unrestricted Expenditures/Other Financing Uses

Unrestricted Ending Balance Increase (Decrease)

Restricted Revenues/Other Financing Sources

Restricted Expenditures/Other Financing Uses

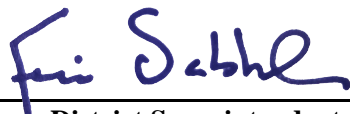
Restricted Ending Balance Increase (Decrease)

**Budget Adjustment
Increase (Decrease)**

\$	-
\$	-
\$	-

\$	-
\$	-
\$	-

N/A X (No budget revisions necessary)



District Superintendent
(Signature)

6/10/2021

Date



Chief Business Officer
(Signature)

June 10, 2021

Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

Melissa Lopez
Contact Person

831-466-5616
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 17, 2021, took action to approve the proposed Agreement with Chapter 484 of the California School Employees Association.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Santa Cruz County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Public Disclosure: SCCEA Collective Bargaining Agreement

BACKGROUND

Government Code Section 3547.5 requires that before a public school employer enters into a written agreement with an exclusive representative, the major provisions of the agreement shall be disclosed in a public meeting.

RECOMMENDATION

Receive the presentation.

FUNDING IMPLICATIONS

Detailed herein.

**Santa Cruz County Office of Education
Business Services Department**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Santa Cruz County Office of Education
Name of Bargaining Unit: Santa Cruz County Education Association
Certificated or Classified: Certificated

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: June 17, 2021
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the county office at least ten (10) working days prior to the date the governing board will take action.

A. Proposed Change in Compensation

Compensation		Annual Cost Prior to Proposed Agreement FY 2021/22	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY 2021/22	Year 2 Increase/(Decrease) FY 2022/23	Year 3 Increase/(Decrease) FY 2023/24
1	Salary Schedule Increase (Decrease)	\$7,185,559	\$143,711	\$0	
			2.00%	0.00%	0.00%
2	Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement	\$93,412	\$1,868		
			0.03%	0.00%	0.00%
3	Other Compensation - Increase (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$0	\$89,000	\$0	
	**Included in base above				
	Description of other compensation: \$1,000 one-time stipend to all certificated bargaining unit members.				
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$1,711,965	\$57,335	\$0	
			3.35%	0.00%	0.00%
5	Health/Welfare Plans	\$1,717,105	\$6,152		
			0.36%	0.00%	0.00%
6	Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$10,708,041	\$298,066	\$0	\$0
7	Total Number of Represented Employees (Use FTEs if appropriate)	89.00			
8	Total Compensation Average Cost per Employee	\$ 120,315.07	\$ 3,349.06	\$ -	\$ -
			2.78%	0.00%	0.00%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

A 2% increase will be applied to the Certificated Unit Salary Schedule, effective July 1, 2021. A one-time off-schedule payment of \$1,000 will be paid to each unit member employed on July 1, 2021 regardless of FTE. An increase to the Dental cap was applied to cover the cost of orthodontics coverage for unit members.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No.

11. Please include comments and explanations as necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

The certificated unit has a health and welfare cap of \$21,931, which includes the \$69 increase added to cover the cost of Orthodontics. This cap includes medical, dental, vision, and life insurance.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, etc.)

C. What are the specific impacts on instructional and support programs to accommodate the settlement?

Please indicate the status of these changes: 1) planning stage, 2) in-progress, or 3) adopted. Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

None.

E. Will this agreement create, increase or decrease deficit spending in the current or subsequent year(s)?

"Deficit spending" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The costs of this agreement have been built into the 2021-22 Adopted Budget as well as both future years included in the current MYP.

F. Describe other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc. Please disclose any other components of the agreement which may or may not affect the district's fund balance in future years.

G. Source of Funding for Proposed Agreement

1. Current Year

LCFF Revenue and program revenue as appropriate.

2. If this is a single year agreement, how will the on-going cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

LCFF Revenue and program revenue as appropriate.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Unrestricted General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 22,050,858	\$ -	\$ -	\$ 22,050,858
Remaining Revenues (8100-8799)	\$ 5,994,018	\$ -	\$ -	\$ 5,994,018
TOTAL REVENUES	\$ 28,044,876	\$ -	\$ -	\$ 28,044,876
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 7,243,343	\$ -	\$ -	\$ 7,243,343
Classified Salaries (2000-2999)	\$ 7,488,712	\$ -	\$ -	\$ 7,488,712
Employee Benefits (3000-3999)	\$ 7,726,119	\$ -	\$ -	\$ 7,726,119
Books and Supplies (4000-4999)	\$ 962,178	\$ -	\$ -	\$ 962,178
Services, Other Operating Expenses (5000-5999)	\$ 3,432,410	\$ -	\$ -	\$ 3,432,410
Capital Outlay (6000-6599)	\$ 219,500	\$ -	\$ -	\$ 219,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,350,000	\$ -	\$ -	\$ 4,350,000
Direct Support/Indirect Cost (7300-7399)	\$ (1,473,957)	\$ -	\$ -	\$ (1,473,957)
Other Adjustments				
TOTAL EXPENDITURES	\$ 29,948,305	\$ -	\$ -	\$ 29,948,305
OPERATING SURPLUS (DEFICIT)	\$ (1,903,429)	\$ -	\$ -	\$ (1,903,429)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -		\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ -	\$ -	\$ 19,000
CONTRIBUTIONS (8980-8999)	\$ (1,356,189)	\$ -	\$ -	\$ (1,356,189)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,278,618)	\$ -	\$ -	\$ (3,278,618)
BEGINNING BALANCE	\$ 27,174,400	\$ -		\$ 27,174,400
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -		\$ -
CURRENT-YEAR ENDING BALANCE	\$ 23,895,782	\$ -	\$ -	\$ 23,895,782
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ -	\$ -	\$ -	\$ -
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9780)	\$ 22,695,782	\$ -	\$ -	\$ 22,695,782
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Restricted General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 7,462,390	\$ -	\$ -	\$ 7,462,390
Remaining Revenues (8100-8799)	\$ 16,877,198	\$ -	\$ -	\$ 16,877,198
TOTAL REVENUES	\$ 24,339,588	\$ -	\$ -	\$ 24,339,588
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 4,963,773	\$ -	\$ -	\$ 4,963,773
Classified Salaries (2000-2999)	\$ 6,016,225	\$ -	\$ -	\$ 6,016,225
Employee Benefits (3000-3999)	\$ 8,075,933	\$ -	\$ -	\$ 8,075,933
Books and Supplies (4000-4999)	\$ 1,002,198	\$ -	\$ -	\$ 1,002,198
Services, Other Operating Expenses (5000-5999)	\$ 3,922,339	\$ -	\$ -	\$ 3,922,339
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ -	\$ -	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,375,754	\$ -	\$ -	\$ 1,375,754
Other Adjustments				
TOTAL EXPENDITURES	\$ 25,980,978	\$ -	\$ -	\$ 25,980,978
OPERATING SURPLUS (DEFICIT)	\$ (1,641,390)	\$ -	\$ -	\$ (1,641,390)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,356,189	\$ -	\$ -	\$ 1,356,189
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (285,201)	\$ -	\$ -	\$ (285,201)
BEGINNING BALANCE	\$ 2,222,465			\$ 2,222,465
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount (9790)				

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Santa Cruz County Office of Education

Combined General Fund

Bargaining Unit:

Santa Cruz County Education Association

	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 29,513,248	\$ -	\$ -	\$ 29,513,248
Remaining Revenues (8100-8799)	\$ 22,871,216	\$ -	\$ -	\$ 22,871,216
TOTAL REVENUES	\$ 52,384,464	\$ -	\$ -	\$ 52,384,464
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 12,207,116	\$ -	\$ -	\$ 12,207,116
Classified Salaries (2000-2999)	\$ 13,504,937	\$ -	\$ -	\$ 13,504,937
Employee Benefits (3000-3999)	\$ 15,802,052	\$ -	\$ -	\$ 15,802,052
Books and Supplies (4000-4999)	\$ 1,964,376	\$ -	\$ -	\$ 1,964,376
Services, Other Operating Expenses (5000-5999)	\$ 7,354,749	\$ -	\$ -	\$ 7,354,749
Capital Outlay (6000-6599)	\$ 219,500	\$ -	\$ -	\$ 219,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,974,756	\$ -	\$ -	\$ 4,974,756
Direct Support/Indirect Cost (7300-7399)	\$ (98,203)	\$ -	\$ -	\$ (98,203)
Other Adjustments				
TOTAL EXPENDITURES	\$ 55,929,283	\$ -	\$ -	\$ 55,929,283
OPERATING SURPLUS (DEFICIT)	\$ (3,544,819)	\$ -	\$ -	\$ (3,544,819)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ -	\$ -	\$ 19,000
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,563,819)	\$ -	\$ -	\$ (3,563,819)
BEGINNING BALANCE	\$ 29,396,865			\$ 29,396,865
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 25,833,046	\$ -	\$ -	\$ 25,833,046
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ -	\$ -	\$ 1,937,264
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ 1,937,264
Committed Amounts (9750-9760)	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 22,695,782	\$ -	\$ -	\$ 22,695,782
Unassigned Amount (9790)	\$ -	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)				
Reserve for Economic Uncertainties Percentage	0.00%			3.46%

* Please see question on page 7.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:	09 Charter			
Enter Bargaining Unit:	Santa Cruz County Education Association			
	Column 1	Column 2	Column 3	Column 4
	Proposed 2021-22 Adopted Budget Before Settlement (6/17/2021)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 1,207,995.00			\$ 1,207,995.00
Remaining Revenues (8100-8799)	\$ 692,761.00			\$ 692,761.00
TOTAL REVENUES	\$ 1,900,756.00	\$ -	\$ -	\$ 1,900,756.00
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 800,242.00			\$ 800,242.00
Classified Salaries (2000-2999)	\$ 207,848.00			\$ 207,848.00
Employee Benefits (3000-3999)	\$ 631,447.00			\$ 631,447.00
Books and Supplies (4000-4999)	\$ 161,724.00			\$ 161,724.00
Services, Other Operating Expenses (5000-5999)	\$ 153,469.00			\$ 153,469.00
Capital Outlay (6000-6599)				\$ -
Other Outgo (7100-7299) (7400-7499)				\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 13,515.00			\$ 13,515.00
Other Adjustments				
TOTAL EXPENDITURES	\$ 1,968,245.00	\$ -	\$ -	\$ 1,968,245.00
OPERATING SURPLUS (DEFICIT)	\$ (67,489.00)	\$ -	\$ -	\$ (67,489.00)
TRANSFERS IN & OTHER SOURCES (8910-8979)				\$ -
TRANSFERS OUT & OTHER USES (7610-7699)				\$ -
CONTRIBUTIONS (8980-8999)				\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (67,489.00)	\$ -	\$ -	\$ (67,489.00)
BEGINNING BALANCE	\$ 254,930.00			\$ 254,930.00
Prior-Year Adjustments/Restatements (9793/9795)				\$ -
CURRENT-YEAR ENDING BALANCE	\$ 187,441.00	\$ -	\$ -	\$ 187,441.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)				\$ -
Restricted Amounts (9740)	\$ 72,199.00			\$ 72,199.00
Reserves for Economic Uncertainties (9789)	\$ 59,047.00			\$ 59,047.00
Committed Amounts (9750-9760)				\$ -
Assigned Amounts (9775-9780)	\$ 56,194.00			\$ 56,194.00
Unassigned Amount (9790)	\$ 1.00	\$ -	\$ -	\$ 1.00
Unassigned Amount - Restricted (9790)				\$ -
Reserve for Economic Uncertainties Percentage				

* Please see question on page 7.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education		MYP - Unrestricted General Fund		
Enter Bargaining Unit:		Santa Cruz County Education Association		
	2021-22	2022-23	2023-24	
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	
REVENUES				
Local Control Funding Formula (8010-8099)	\$ 22,050,858	\$ 22,184,616	\$ 22,250,858	
Remaining Revenues (8100-8799)	\$ 5,994,018	\$ 5,994,018	\$ 5,994,018	
TOTAL REVENUES	\$ 28,044,876	\$ 28,178,634	\$ 28,244,875	
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 7,243,343	\$ 7,755,178	\$ 7,855,996	
Classified Salaries (2000-2999)	\$ 7,488,712	\$ 7,616,076	\$ 7,707,469	
Employee Benefits (3000-3999)	\$ 7,726,119	\$ 8,421,457	\$ 8,759,697	
Books and Supplies (4000-4999)	\$ 962,178	\$ 665,552	\$ 665,552	
Services, Other Operating Expenses (5000-5999)	\$ 3,432,410	\$ 3,201,749	\$ 3,121,749	
Capital Outlay (6000-6999)	\$ 219,500	\$ 27,500	\$ 27,500	
Other Outgo (7100-7299) (7400-7499)	\$ 4,350,000	\$ 4,350,000	\$ 4,350,000	
Direct Support/Indirect Cost (7300-7399)	\$ (1,473,957)	\$ (1,448,210)	\$ (1,434,458)	
Other Adjustments		\$ -	\$ -	
TOTAL EXPENDITURES	\$ 29,948,305	\$ 30,589,302	\$ 31,053,505	
OPERATING SURPLUS (DEFICIT)	\$ (1,903,429)	\$ (2,410,669)	\$ (2,808,629)	
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ 19,000	\$ 19,000	
CONTRIBUTIONS (8980-8999)	\$ (1,356,189)	\$ (1,048,538)	\$ (969,926)	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,278,618)	\$ (3,478,207)	\$ (3,797,555)	
BEGINNING BALANCE	\$ 27,174,400	\$ 23,895,782	\$ 20,417,575	
CURRENT-YEAR ENDING BALANCE	\$ 23,895,782	\$ 20,417,575	\$ 16,620,020	
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -	
Restricted Amounts (9740)	\$ -	\$ -	\$ -	
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	
Assigned Amounts (9780)	\$ 22,695,782	\$ 19,217,575	\$ 15,420,020	
Unassigned Amount Unrestricted (9790)	\$ -	\$ -	\$ -	
Unassigned Amount - Restricted (9790)				

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Restricted General Fund

Enter Bargaining Unit:

Santa Cruz County Education Association

	2021-22	2022-23	2023-24
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 7,462,390	\$ 7,647,457	\$ 7,885,293
Remaining Revenues (8100-8799)	\$ 16,877,198	\$ 15,369,746	\$ 15,344,001
TOTAL REVENUES	\$ 24,339,588	\$ 23,017,202	\$ 23,229,293
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 4,963,773	\$ 4,420,478	\$ 4,344,062
Classified Salaries (2000-2999)	\$ 6,016,225	\$ 5,851,355	\$ 5,921,571
Employee Benefits (3000-3999)	\$ 8,075,933	\$ 8,314,002	\$ 8,595,134
Books and Supplies (4000-4999)	\$ 1,002,198	\$ 375,238	\$ 373,488
Services, Other Operating Expenses (5000-5999)	\$ 3,922,339	\$ 3,410,872	\$ 3,361,994
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 624,756	\$ 624,756	\$ 624,756
Direct Support/Indirect Cost (7300-7399)	\$ 1,375,754	\$ 1,350,007	\$ 1,336,255
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 25,980,978	\$ 24,346,708	\$ 24,557,261
OPERATING SURPLUS (DEFICIT)	\$ (1,641,390)	\$ (1,329,506)	\$ (1,327,968)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ 1,356,189	\$ 1,048,538	\$ 969,926
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (285,201)	\$ (280,968)	\$ (358,042)
BEGINNING BALANCE	\$ 2,222,465	\$ 1,937,264	\$ 1,656,296
CURRENT-YEAR ENDING BALANCE	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
Reserves for Economic Uncertainties (9789)			
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -
Assigned Amounts (9775-9780)	\$ -	\$ -	\$ -
Unassigned Amount Unrestricted (9790)			
Unassigned Amount - Restricted (9790)			

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Santa Cruz County Office of Education

MYP - Combined General Fund

Enter Bargaining Unit:

Santa Cruz County Education Association

	2021-22	2022-23	2023-24
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Local Control Funding Formula (8010-8099)	\$ 29,513,248	\$ 29,832,072	\$ 30,136,150
Remaining Revenues (8100-8799)	\$ 22,871,216	\$ 21,363,764	\$ 21,338,018
TOTAL REVENUES	\$ 52,384,464	\$ 51,195,836	\$ 51,474,168
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 12,207,116	\$ 12,175,657	\$ 12,200,058
Classified Salaries (2000-2999)	\$ 13,504,937	\$ 13,467,431	\$ 13,629,040
Employee Benefits (3000-3999)	\$ 15,802,052	\$ 16,735,459	\$ 17,354,831
Books and Supplies (4000-4999)	\$ 1,964,376	\$ 1,040,790	\$ 1,039,040
Services, Other Operating Expenses (5000-5999)	\$ 7,354,749	\$ 6,612,621	\$ 6,483,743
Capital Outlay (6000-6999)	\$ 219,500	\$ 27,500	\$ 27,500
Other Outgo (7100-7299) (7400-7499)	\$ 4,974,756	\$ 4,974,756	\$ 4,974,756
Direct Support/Indirect Cost (7300-7399)	\$ (98,203)	\$ (98,203)	\$ (98,203)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 55,929,283	\$ 54,936,011	\$ 55,610,765
OPERATING SURPLUS (DEFICIT)	\$ (3,544,819)	\$ (3,740,175)	\$ (4,136,597)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 19,000	\$ 19,000	\$ 19,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (3,563,819)	\$ (3,759,175)	\$ (4,155,597)
BEGINNING BALANCE	\$ 29,396,865	\$ 25,833,046	\$ 22,073,871
CURRENT-YEAR ENDING BALANCE	\$ 25,833,046	\$ 22,073,871	\$ 17,918,274
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts (9711-9739)	\$ -	\$ -	\$ -
Restricted Amounts (9740)	\$ 1,937,264	\$ 1,656,296	\$ 1,298,254
Reserves for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
Committed Amounts (9750-9760)	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Assigned Amounts (9775-9780)	\$ 22,695,782	\$ 19,217,575	\$ 15,420,020
Unassigned Amount Unrestricted (9790)	\$ -	\$ -	\$ -
Unassigned Amount - Restricted (9790)			

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2021-22	2022-23	2023-24
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 55,948,283.00	\$ 54,955,010.80	\$ 55,629,765.40
b.	State Standard Minimum Reserve Percentage for this District:	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$65,000.)	\$ 1,678,448	\$ 1,648,650	\$ 1,668,893

2. Budgeted **Unrestricted** Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserves for Economic Uncertainties (9789)	\$ 2,672,188.00	\$ 2,697,188.00	\$ 2,722,188.00
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 2,672,188.00	\$ 2,697,188.00	\$ 2,722,188.00
h.	Reserve for Economic Uncertainties Percentage	4.78%	4.91%	4.89%

3. Do unrestricted reserves meet the state minimum reserve amount?

2021-22

Yes

☒

No

☐

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

4. If not, how do you plan to restore your reserves?

N/A.

5. Total

Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

The cost of the negotiated increases have been included in the 2021-22 Adopted Budget. No further budget revisions are necessary to cover these costs.

6. Please include any additional comments and explanations of Page 4 as necessary or any other information that you want to provide to assist us in our analysis.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Santa Cruz County Office of Education, hereby certify that the County Office can meet the costs incurred under the Collective Bargaining Agreement between the County Office and the Santa Cruz County Education Association, during the term of the agreement from July 1, 2021 to June 30, 2022.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
<u>Unrestricted Revenues/Other Financing Sources</u>	<u>\$ -</u>
<u>Unrestricted Expenditures/Other Financing Uses</u>	<u>\$ -</u>
<u>Unrestricted Ending Balance Increase (Decrease)</u>	<u>\$ -</u>
<u>Restricted Revenues/Other Financing Sources</u>	<u>\$ -</u>
<u>Restricted Expenditures/Other Financing Uses</u>	<u>\$ -</u>
<u>Restricted Ending Balance Increase (Decrease)</u>	<u>\$ -</u>

N/A X (No budget revisions necessary)



District Superintendent
(Signature)

June 4, 2021

Date



Chief Business Officer
(Signature)

June 4, 2021

Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

Melissa Lopez
Contact Person

831-466-5616
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 17, 2021, took action to approve the proposed Agreement with Chapter 484 of the California School Employees Association.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Santa Cruz County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

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Action

☐

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Resolution #21-08 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education)

BACKGROUND

It is recommended that the Board adopt Resolution #21-08 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

RECOMMENDATION

Approve the resolution.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 •
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

RESOLUTION #21-08

RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (SANTA CRUZ COUNTY OFFICE OF EDUCATION)

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

PASSED and **ADOPTED** this **17th** day of **June 2021**:

Ayes:

Nays:

Abstain:

Absent:

Rose Filicetti
Board President

Dr. Faris Sabbah, County Superintendent
of Schools
Board Secretary



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COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action

☐

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Resolution #21-09 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education)

BACKGROUND

It is recommended that the Board adopt Resolution #21-09 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

RECOMMENDATION

Approve the resolution.



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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

RESOLUTION #21-09

RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (CAREER ADVANCEMENT CHARTER)

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education as oversight authority for the Santa Cruz County Career Advancement Charter;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

PASSED and ADOPTED by the Board of Education of Santa Cruz County on this **17th day of June, 2021** by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Rose Filicetti
Board President

Faris M. Sabbah, Secretary
Santa Cruz County Superintendent of Schools



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Board Policy Committee

SUBJECT: First Reading: Board ByLaws 9000s series

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:

BB 9000 Role of the Board

BB 9005 Governance Standards

Role of the Board

The County Board of Education has been elected by the community to provide leadership and citizen oversight of the district. The Board shall ensure that the County Office of Education is responsive to the values, beliefs, and priorities of the community. The Board shall work with the Superintendent to fulfill its major responsibilities, which include:

1. Setting the direction for the county through a process that involves the community, parents/guardians, students, and staff and is focused on student learning and achievement
2. Establishing an effective and efficient organizational structure by:
 - a. Employing the Superintendent and setting policy for hiring of other personnel
 - b. Overseeing the development and adoption of policies
 - c. Establishing academic expectations and adopting the curriculum and instructional materials
 - d. Establishing budget priorities and adopting the budget
 - e. Providing safe, adequate facilities that support instructional programs
 - f. Setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements
3. Providing support to the Superintendent and staff as they carry out the Board's direction by:
 - a. Establishing and adhering to standards of responsible governance
 - b. Making decisions and providing resources that support district priorities and goals
 - c. Upholding Board policies
 - d. Being knowledgeable about district programs and efforts in order to serve as effective spokespersons
4. Ensuring accountability to the public for the performance of the district's schools by:
 - a. Evaluating the Superintendent and setting policy for the evaluation of other personnel
 - b. Monitoring and evaluating the effectiveness of policies

- c. Serving as a judicial (hearing) and appeals body in accordance with law, Board policies, and negotiated agreements
 - d. Monitoring student achievement and program effectiveness and requiring program changes as necessary
 - e. Monitoring and adjusting district finances
 - f. Monitoring the collective bargaining process
5. Providing community leadership and advocacy on behalf of students, the district's educational program, and public education in order to build support within the local community and at the state and national levels

The Board is authorized to establish and finance any program or activity that is not in conflict with, inconsistent with, or preempted by law. (Education Code 35160)

The County Board of Education believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

The Board expects its members to work with each other and the Superintendent to ensure that a high-quality education is provided to each student. Each individual Board member shall:

- 1. Keep learning and achievement for all students as the primary focus
- 2. Value, support and advocate for public education
- 3. Recognize and respect differences of perspective and style on the Board and among staff, students, parents and the community
- 4. Act with dignity, and understand the implications of demeanor and behavior
- 5. Keep confidential matters confidential
- 6. Participate in professional development and commit the time and energy necessary to be an informed and effective leader
- 7. Understand the distinctions between Board and staff roles, and refrain from performing management functions that are the responsibility of the Superintendent and staff

8. Understand that authority rests with the Board as a whole and not with individuals

Board members also shall assume collective responsibility for building unity and creating a positive organizational culture. To operate effectively, the Board shall have a unity of purpose and:

1. Keep the district focused on learning and achievement for all students
2. Communicate a common vision
3. Operate openly, with trust and integrity
4. Govern in a dignified and professional manner, treating everyone with civility and respect
5. Govern within Board-adopted policies and procedures
6. Take collective responsibility for the Board's performance
7. Periodically evaluate its own effectiveness
8. Ensure opportunities for the diverse range of views in the community to inform Board deliberations

Governance Standards

The County Board of Education believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

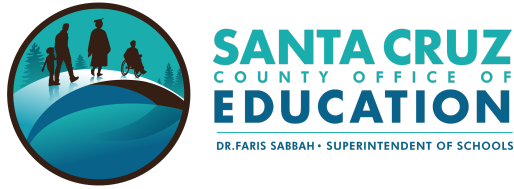
The Board expects its members to work with each other and the Superintendent to ensure that a high-quality education is provided to each student. Each individual Board member shall:

1. Keep learning and achievement for all students as the primary focus
2. Value, support and advocate for public education
3. Recognize and respect differences of perspective and style on the Board and among staff, students, parents and the community
4. Act with dignity, and understand the implications of demeanor and behavior
5. Keep confidential matters confidential
6. Participate in professional development and commit the time and energy necessary to be an informed and effective leader
7. Understand the distinctions between Board and staff roles, and refrain from performing management functions that are the responsibility of the Superintendent and staff
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

☒ X

Action



Information

TO: Santa Cruz County Board of Education

FROM: Board Policy Committee

SUBJECT: Second Reading: Board ByLaws 9000s series

BACKGROUND

The Board will consider adoption of the following policy:

BB 9250 Remuneration, Reimbursement And Other Benefits

Remuneration, Reimbursement And Other Benefits

Compensation

Each member of the Santa Cruz County Board of Education may receive the maximum monthly compensation as provided for in Education Code 35120.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she/they attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be compensated for meetings he/she/they missed when the Board, by resolution, finds that he/she/they was performing designated services for the district at the time of the meeting or that he/she/they was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044) Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Health and Welfare Benefits for Current Board Members

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Board members who elect to participate shall pay the full cost of premiums.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

Health and Welfare Benefits for Former Board Members

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Any former Board member leaving the Board after at least one term of office may participate in the health and welfare benefits program at his/her/their own expense if coverage is in effect at the time of retirement. (Government Code 53201)

Health and welfare benefits provided to a former Board member shall be extended, at his/her/their expense and at the same level, to his/her/their spouse/registered domestic partner and eligible dependent children as specified in law and the health plan.

RESOLUTION ON BOARD COMPENSATION FOR MISSED MEETINGS

WHEREAS, the Santa Cruz County Board of Education appreciates the services provided by members of the Board and provides compensation for meeting attendance in accordance with Education Code 35120 and Board Bylaw 9250; and

WHEREAS, Education Code 35120 provides that the monthly compensation provided to Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by Board resolution; and

WHEREAS, Education Code 35120 specifies limited circumstances under which the Board is authorized to compensate a Board member for meetings he/she/they missed; and

WHEREAS, the Board finds that (name of Board member) did not attend the Board meeting(s) on (dates) for the following reason(s): (check applicable reasons)

- ☐ Performance of other designated duties for the district during the time of the meeting
- ☐ Illness or jury duty
- ☐ Hardship deemed acceptable by the Board

NOW THEREFORE BE IT RESOLVED that the Board of the School District approves full compensation of the Board member for the month of _____.

PASSED AND ADOPTED THIS _____ day of _____ at a regular meeting, by the following vote:

AYES:

NOES:

ABSENT:

Attest:

Secretary

President



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: June 17, 2021

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Community Outreach & Legislation Committee

SUBJECT: Resolution #21-10 Recognizing Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) Pride Month

BACKGROUND

Last month, the Santa Cruz County Office of Education, alongside several school districts, raised the Progress Flag in honor of Harvey Milk Day. The Progress Flag is a visual representation of acceptance and inclusion. The Santa Cruz County Board of Education and County Superintendent proclaims June as LGBTQ+ Pride Month to inspire equity, create alliances, celebrate diversity, and establish safe environments in our schools and communities throughout the county.

RECOMMENDATION

Adopt Resolution #21-10.

FISCAL IMPLICATION

None.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 •
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

RESOLUTION #21-10

Recognizing Lesbian, Gay, Bisexual, Transgender, Queer (LGBTQ+) Pride Month

WHEREAS, June is a time to celebrate our dynamic LGBTQ+ community, raise awareness of quality services, and foster a dialogue to promote a healthy, safe, and prosperous school climate and communities for all; and

WHEREAS, more than 50 years have passed since the June 1969, Stonewall riots in New York City, and the birth of an activist movement; and

WHEREAS, June is recognized and celebrated as LGBTQ+ pride month throughout the country and worldwide;

WHEREAS, California state law now addresses discrimination, harassment, intimidation, and bullying towards LGBTQ+ youth; and

WHEREAS, there have been numerous studies indicating the inequities experienced by the LGBTQ+ community, including poverty, homelessness, school harassment, physical assault, domestic violence, hate crimes, mental health issues, and substance abuse concerns; and

WHEREAS, bullying in schools is a serious matter that impacts student health and safety, and the Santa Cruz County Office of Education communicates via our website a model of safe and inclusive schools, for all students and especially for LGBTQ+ students, articulating our vision as “when students feel safe, supported and included in school, their learning increases, their engagement increases and more students graduate from high school who are college and career ready”; and

WHEREAS, the COE has an LGBTQ+ Task Force composed of representatives from all school districts, charter schools and independent schools in Santa Cruz County. The task force meets quarterly to identify the ongoing needs of our LGBTQ+ students; and

WHEREAS, recent events have raised awareness of LGBTQ+ issues including the October 2020 Kickoff of Santa Cruz COE LGBTQ+ History, and on May 18, 2021, a Rainbow Flag Raising and Harvey Milk Day Celebration, and on March 25, 2021, the March Equity Event: Focus on LGBTQ+ Students and Families at which speakers shared their vision and successes in schools across Santa Cruz County.

WHEREAS, the COE website, santacruzcoe.org, on a page entitled “Supporting the Safety of LGBTQ+ Students and Families” lists supportive resources for LGBTQ+ students, their teachers and principals, their families and our community; and

NOW, THEREFORE, BE IT RESOLVED, that the Santa Cruz County Board of Education and County Superintendent proclaim June as LGBTQ+ Month to inspire equity, create alliances, celebrate diversity, and establish safe environments in our schools and communities throughout the county.

PASSED AND ADOPTED by the Santa Cruz County Board of Education on this 17th day of June, 2021 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Rose Filicetti
Board President

Faris M. Sabbah, Secretary
Santa Cruz County Superintendent of Schools