

SPECIAL MEETING

June 27, 2022

4:00 p.m.

Location: The public meeting will be conducted onsite at 200 Kalmus Drive, Costa Mesa, CA 92880, via YouTube live stream at [https://www.youtube.com/watch?v=YRW\\_26Vj17o](https://www.youtube.com/watch?v=YRW_26Vj17o), and an alternate location at Signora Sparks, Localita Bosco 8/9, 87022, Cetraro, Calabria, Italy.



ORANGE COUNTY BOARD OF EDUCATION  
AGENDA  
Special Board Meeting

WELCOME

CALL TO ORDER

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

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

(\*)AGENDA

Special Meeting of June 27, 2022 – adoption

(\*)MINUTES

PUBLIC COMMENTS

PUBLIC HEARINGS

1. Public Hearing - Renee Hendrick, Associate Superintendent will conduct a public hearing regarding the Orange County Department of Education budget for 2022-2023 fiscal year.

STAFF RECOMMENDATIONS

- (\*) 2. Approve the Annual County School Services Fund Budget of the County Superintendent of Schools.

BOARD RECOMMENDATIONS

- (\*) 3. Board action on Resolution to Establish a Community Forum
- (\*) 4. Approve Consulting and Advocacy Agreement with Sheehy Strategy Group

## INFORMATION ITEMS

### LOCATION INFORMATION

Primary Location:  
OCDE Board Room  
200 Kalmus Drive  
Costa Mesa, CA 92626

Alternative Location: Trustee Sparks will participate from the alternate location.

Signora Sparks  
Localita Bosco 8/9, 87022, Cetraro, Calabria, Italy

## ADJOURNMENT



Nina Boyd  
Assistant Secretary, Board of Education

Next Regular Board Meeting: Wednesday, July 6, 2022 at 5:00 p.m. The meeting will be held onsite at 200 Kalmus Drive, Costa Mesa, CA 92880 with limited seating and via YouTube live stream.

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

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



ORANGE COUNTY BOARD OF EDUCATION  
BOARD AGENDA ITEM

DATE: June 27, 2022  
TO: Nina Boyd, Deputy Superintendent  
FROM: Renee Hendrick, Associate Superintendent, Administrative Services  
SUBJECT: Budget Approval for Fiscal Year 2022-23

As required by State regulations, the attached documents include the 2022-23 OCDE budget and the Criteria and Standards. The July budget reflects preliminary estimates of income and expenditures, including projected growth needs, based on information available from the Governor's May Revise. The budget reflects the board's request to include a \$125,000 for advocacy that was discussed at the June 15, 2022 Board meeting. Revised pages have been updated and posted.

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RECOMMENDATION:

Approve the Annual County School Services Fund Budget of the County Superintendent of Schools

RH:sh

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
2) Federal Revenue		8100-8299	21,619.00	18,058,555.00	18,080,174.00	0.00	15,290,261.00	15,290,261.00	-15.4%
3) Other State Revenue		8300-8599	3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
4) Other Local Revenue		8600-8799	79,359,793.00	45,259,034.00	124,618,827.00	77,225,061.00	49,047,662.00	126,272,723.00	1.3%
5) TOTAL, REVENUES			188,793,091.00	157,242,299.00	347,035,390.00	191,629,442.00	94,667,997.00	286,297,439.00	-17.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,104,491.00	19,265,653.00	50,370,144.00	32,861,003.00	19,765,988.00	52,626,991.00	4.5%
2) Classified Salaries		2000-2999	35,503,764.00	24,031,071.00	59,534,835.00	39,154,827.00	24,402,265.00	63,557,092.00	6.5%
3) Employee Benefits		3000-3999	30,238,986.00	26,206,108.00	56,445,094.00	36,343,657.00	28,197,346.00	64,541,003.00	14.3%
4) Books and Supplies		4000-4999	10,085,467.00	9,436,766.00	19,522,233.00	12,641,018.00	13,745,188.00	26,386,206.00	35.2%
5) Services and Other Operating Expenditures		5000-5999	32,099,060.00	27,468,988.00	59,568,028.00	33,805,467.00	29,024,901.00	62,830,368.00	5.5%
6) Capital Outlay		6000-6999	1,979,868.00	1,774,031.00	3,753,899.00	1,867,902.00	1,462,400.00	3,330,302.00	-11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	66,172,571.00	573,904.00	66,746,475.00	65,473,760.00	77,402.00	65,551,162.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(11,870,728.00)	7,598,834.00	(4,271,894.00)	(14,688,016.00)	8,093,989.00	(6,694,017.00)	54.4%
9) TOTAL, EXPENDITURES		7300-7399	195,313,479.00	116,355,335.00	311,668,814.00	207,459,618.00	124,769,489.00	332,229,107.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(5,520,388.00)	40,886,964.00	35,366,576.00	(15,830,176.00)	(30,101,492.00)	(45,931,668.00)	-228.9%
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	650,095.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.8%
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	(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	15.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(11,353,659.00)	45,089,405.00	33,735,746.00	(21,875,838.00)	(25,943,926.00)	(47,819,764.00)	-241.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) As of July 1 - Unaudited		9791	225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
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)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
2) Ending Balance, June 30 (E + F1e)			214,098,800.00	99,357,764.00	313,456,564.00	192,222,982.00	73,413,838.00	265,636,800.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,357,764.00	99,357,764.00	0.00	73,413,838.00	73,413,838.00	-26.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	83,881,303.00	0.00	83,881,303.00	56,363,265.00	0.00	56,363,265.00	-32.8%
ACCESS LCFF / LCAP Priorities	0000	9780	37,518,024.00		37,518,024.00			0.00	
Mandated Costs	0000	9780	7,588,483.00		7,588,483.00			0.00	
COE LCAP Support & Approval	0000	9780	5,602,556.00		5,602,556.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,092,051.00		5,092,051.00			0.00	
Reserve for Furniture & Equipment	0000	9780	4,750,000.00		4,750,000.00			0.00	
OCDE ERATE	0000	9780	2,712,944.00		2,712,944.00			0.00	
Reserve for Payment of 2022-23 Supplemental Employee Retirement Incentive	0000	9780	2,281,568.00		2,281,568.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,207,576.00		1,207,576.00			0.00	
Risk Management Safety & Security	0000	9780	1,038,998.00		1,038,998.00			0.00	
Reserve for Outdated Checks	0000	9780	852,984.00		852,984.00			0.00	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	610,000.00		610,000.00			0.00	
Various Workshop Programs	0000	9780	592,127.00		592,127.00			0.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
FIS V-Card District Discretionary	0000	9780	588,467.00		588,467.00			0.00	
GASB 31 Fair Market Value Adjustment	0000	9780	531,887.00		531,887.00			0.00	
Various Other Designated Programs	0000	9780	492,310.00		492,310.00			0.00	
EISS/SEED Workshops	0000	9780	455,279.00		455,279.00			0.00	
Reserve for Various Security & Safety Projects	0000	9780	405,000.00		405,000.00			0.00	
ITO Rancho Sonado	0000	9780	337,027.00		337,027.00			0.00	
County Board Discretionary	0000	9780	350,000.00		350,000.00			0.00	
Courier Services	0000	9780	304,985.00		304,985.00			0.00	
Special Education Tier III	0000	9780	232,036.00		232,036.00			0.00	
Special Education JPA	0000	9780	166,638.00		166,638.00			0.00	
Instructional Materials Lottery	1100	9780	9,974,555.00		9,974,555.00			0.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780	131,225.00		131,225.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	64,583.00		64,583.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780			0.00	7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780			0.00	6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780			0.00	2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780			0.00	1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780			0.00	902,984.00		902,984.00	
FIS V-Card District Discretionary	0000	9780			0.00	848,467.00		848,467.00	
Various Workshop Programs	0000	9780			0.00	539,924.00		539,924.00	
Various Other Designated Programs	0000	9780			0.00	496,855.00		496,855.00	
County Board Discretionary	0000	9780			0.00	350,000.00		350,000.00	
2015-18 One-Time Discretionary	0000	9780			0.00	339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780			0.00	337,027.00		337,027.00	
Courier Services	0000	9780			0.00	205,645.00		205,645.00	
Special Schools Tier III	0000	9780			0.00	147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780			0.00	10,663,230.00		10,663,230.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780			0.00	131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	43,707.00		43,707.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	260,294,994.00	0.00	260,294,994.00	135,789,697.00	0.00	135,789,697.00	-47.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
a) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	24,681,597.00	0.00	24,681,597.00	24,929,129.00	0.00	24,929,129.00	1.0%
Education Protection Account State Aid - Current Year		8012	197,000.00	0.00	197,000.00	199,600.00	0.00	199,600.00	1.3%
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	500,375.00	0.00	500,375.00	493,047.00	0.00	493,047.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	109,501,961.00	0.00	109,501,961.00	114,153,790.00	0.00	114,153,790.00	4.2%
Unsecured Roll Taxes		8042	3,307,876.00	0.00	3,307,876.00	3,516,071.00	0.00	3,516,071.00	6.3%
Prior Years' Taxes		8043	3,439,548.00	0.00	3,439,548.00	4,032,181.00	0.00	4,032,181.00	17.2%
Supplemental Taxes		8044	1,954,674.00	0.00	1,954,674.00	1,792,146.00	0.00	1,792,146.00	-8.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,291,407.00	0.00	9,291,407.00	10,473,693.00	0.00	10,473,693.00	12.7%
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 Suprs.		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			152,874,438.00	0.00	152,874,438.00	159,589,857.00	0.00	159,589,857.00	4.4%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(825,520.00)		(825,520.00)	(822,920.00)		(822,920.00)	-0.3%
All Other LCFF Transfers - Current Year	All Other	8091	(197,000.00)	0.00	(197,000.00)	(199,600.00)	0.00	(199,600.00)	1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	967,428.00	0.00	967,428.00	967,428.00	0.00	967,428.00	0.0%
Property Taxes Transfers		8097	(45,684,787.00)	6,465,659.00	(39,219,128.00)	(47,986,978.00)	7,003,295.00	(40,983,683.00)	4.5%



Budget, July 1  
General Fund/County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

Orange County Department of Education  
Orange County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,006,434.00	1,006,434.00	0.00	1,005,065.00	1,005,065.00	-0.1%
Special Education Discretionary Grants		8182	0.00	740,816.00	740,816.00	0.00	517,689.00	517,689.00	-30.1%
Child Nutrition Programs		8220	0.00	240,027.00	240,027.00	0.00	237,665.00	237,665.00	-1.0%
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	2,321,921.00	2,321,921.00	0.00	2,410,024.00	2,410,024.00	3.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,440,872.00	2,440,872.00		2,668,457.00	2,668,457.00	9.3%
Title I, Part D, Local Delinquent Programs	3025	8290		1,295,135.00	1,295,135.00		1,270,947.00	1,270,947.00	-1.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		161,607.00	161,607.00		161,607.00	161,607.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		2,471.00	2,471.00		2,471.00	2,471.00	0.0%
Title III, Part A, English Learner Program	4203	8290		56,378.00	56,378.00		75,441.00	75,441.00	33.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,381,358.00	1,381,358.00		1,190,451.00	1,190,451.00	-13.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,619.00	8,411,538.00	8,433,155.00	0.00	5,750,444.00	5,750,444.00	-31.8%
TOTAL, FEDERAL REVENUE			21,619.00	18,058,555.00	18,080,174.00	0.00	15,280,261.00	15,290,261.00	-15.4%
<b>OTHER STATE REVENUE</b>									
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		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Prior Years	8500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	64,603.00	64,603.00	0.00	20,616.00	20,616.00	-68.1%
Mandated Costs Reimbursements		8550	674,952.00	0.00	674,952.00	710,419.00	0.00	710,419.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	1,010,060.00	372,072.00	1,382,132.00	712,799.00	295,785.00	1,009,584.00	-27.0%
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	13,979.00	13,979.00	0.00	13,979.00	13,979.00	0.0%
After School Education and Safety (ASES)	6010	8590		163,449.00	163,449.00		171,766.00	171,766.00	5.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6695, 6690, 6695	8590		4,316,514.00	4,316,514.00		3,332,760.00	3,332,760.00	-22.8%
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		1,430,697.00	1,430,697.00		1,190,051.00	1,190,051.00	-16.8%
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%
All Other State Revenue	All Other	8590	1,592,108.00	81,097,737.00	82,689,845.00	1,433,576.00	18,300,822.00	19,734,398.00	-76.1%
TOTAL, OTHER STATE REVENUE			3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	3,447,262.00	3,447,262.00	0.00	3,922,471.00	3,922,471.00	13.8%
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	121,532.00	82,000.00	203,532.00	121,393.00	82,000.00	203,393.00	-0.1%
Food Service Sales		8634	150,000.00	750.00	150,750.00	231,917.00	750.00	232,667.00	54.3%
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	1,509,570.00	0.00	1,509,570.00	1,517,021.00	0.00	1,517,021.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	(531,887.00)	0.00	(531,887.00)	Now
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	8,720,554.00	37,378,938.00	46,099,492.00	9,367,969.00	41,090,759.00	50,458,728.00	9.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,975,950.00	197,130.00	3,173,080.00	3,014,535.00	194,250.00	3,208,785.00	1.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	31,563,197.00	905,479.00	32,468,676.00	28,185,123.00	509,957.00	29,695,080.00	-8.5%
Tuition		8710	33,500,990.00	3,227,088.00	36,728,078.00	33,500,990.00	3,227,088.00	36,728,078.00	0.0%
All Other Transfers In		8761-8763	818,000.00	0.00	818,000.00	818,000.00	0.00	818,000.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	5500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	8500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
From JPAs	8500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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			79,359,793.00	45,259,034.00	124,618,827.00	77,225,061.00	49,047,662.00	126,272,723.00	1.3%
TOTAL, REVENUES			189,793,091.00	157,242,298.00	347,035,390.00	191,829,442.00	94,667,987.00	286,297,439.00	-17.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,834,090.00	9,634,323.00	29,568,413.00	19,852,589.00	9,957,763.00	29,810,352.00	0.8%
Certificated Pupil Support Salaries		1200	1,130,897.00	2,494,734.00	3,625,631.00	1,190,073.00	2,691,494.00	3,881,567.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,785,186.00	4,904,402.00	14,689,588.00	11,563,840.00	4,829,390.00	16,393,230.00	11.6%
Other Certificated Salaries		1900	254,318.00	2,232,194.00	2,486,512.00	254,501.00	2,297,341.00	2,541,842.00	2.2%
TOTAL, CERTIFICATED SALARIES			31,104,491.00	19,266,653.00	50,371,144.00	32,861,003.00	19,785,988.00	52,626,991.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,421,606.00	9,910,134.00	12,331,740.00	2,588,866.00	10,758,000.00	13,346,866.00	8.2%
Classified Support Salaries		2200	1,364,436.00	1,550,748.00	2,915,184.00	1,491,952.00	1,575,590.00	3,067,542.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	19,797,673.00	8,461,141.00	28,258,814.00	22,594,999.00	7,806,705.00	30,401,404.00	7.6%
Clerical, Technical and Office Salaries		2400	11,720,627.00	4,006,607.00	15,727,234.00	12,279,612.00	4,165,318.00	16,444,930.00	4.8%
Other Classified Salaries		2900	199,422.00	102,441.00	301,863.00	199,698.00	96,652.00	296,350.00	-1.8%
TOTAL, CLASSIFIED SALARIES			35,503,764.00	24,031,071.00	59,534,835.00	39,154,827.00	24,402,265.00	63,557,092.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	5,046,404.00	9,673,899.00	14,720,303.00	5,767,893.00	9,984,335.00	15,752,218.00	7.0%
QASDI/Medicare/Alternative		3301-3302	8,861,920.00	5,633,448.00	14,495,368.00	9,754,201.00	6,530,717.00	16,284,918.00	12.4%
Health and Welfare Benefits		3401-3402	1,104,834.00	756,604.00	1,861,438.00	1,100,637.00	698,793.00	1,799,330.00	-3.3%
Unemployment Insurance		3501-3502	11,803,105.00	8,658,405.00	20,281,510.00	15,151,761.00	9,760,569.00	24,912,350.00	23.0%
Workers' Compensation		3601-3602	355,025.00	226,836.00	580,861.00	357,732.00	219,870.00	577,602.00	-0.8%
OPEB, Allocated		3701-3702	1,533,131.00	959,895.00	2,492,026.00	1,547,206.00	946,395.00	2,493,601.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Other Employee Benefits		3901-3902	1,744,587.00	288,021.00	2,043,588.00	2,684,335.00	56,647.00	2,720,982.00	33.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			30,238,986.00	26,206,106.00	56,445,094.00	36,343,657.00	28,197,346.00	64,541,003.00	14.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	414,223.00	35,616.00	449,839.00	356,742.00	24,588.00	381,330.00	-15.2%
Books and Other Reference Materials		4200	106,943.00	43,612.00	150,555.00	109,531.00	33,301.00	142,832.00	-5.1%
Materials and Supplies		4300	7,583,314.00	3,576,239.00	11,161,553.00	10,139,246.00	7,677,186.00	17,816,431.00	59.6%
Noncapitalized Equipment		4400	1,733,005.00	5,479,887.00	7,212,672.00	1,769,500.00	5,384,113.00	7,153,613.00	-0.8%
Food		4700	247,982.00	299,632.00	547,614.00	266,000.00	626,000.00	892,000.00	62.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,085,467.00	9,436,766.00	19,522,233.00	12,641,018.00	13,745,188.00	26,386,206.00	35.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,272,049.00	11,024,082.00	16,296,131.00	5,800,000.00	13,985,224.00	19,785,224.00	21.4%
Travel and Conferences		5200	1,148,482.00	487,409.00	1,643,891.00	1,305,390.00	871,679.00	2,177,069.00	32.4%
Dues and Memberships		5300	160,164.00	27,423.00	187,587.00	181,541.00	17,473.00	179,014.00	-4.6%
Insurance		5400 - 5450	581,532.00	0.00	581,532.00	581,532.00	0.00	581,532.00	0.0%
Operations and Housekeeping Services		5500	1,063,123.00	202,550.00	1,265,673.00	1,076,607.00	203,050.00	1,279,657.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,941,387.00	807,701.00	10,749,088.00	9,475,256.00	616,501.00	10,091,757.00	-6.1%
Transfers of Direct Costs		5710	(723,684.00)	723,684.00	0.00	(659,864.00)	659,864.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,124.00)	0.00	(42,124.00)	35,457.00	0.00	35,457.00	-184.2%
Professional/Consulting Services and Operating Expenditures		5800	13,998,828.00	13,761,207.00	27,778,035.00	15,272,465.00	12,493,760.00	27,766,225.00	0.0%
Communications		5900	703,283.00	404,932.00	1,108,215.00	757,083.00	177,350.00	934,433.00	-15.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			32,099,060.00	27,468,968.00	59,568,028.00	33,805,467.00	29,024,901.00	62,830,368.00	5.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	986,594.00	1,210,000.00	2,196,594.00	378,162.00	810,000.00	1,188,162.00	-45.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,534.00	130,000.00	150,534.00	17,000.00	130,100.00	147,100.00	-2.9%
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	820,240.00	428,031.00	1,248,271.00	1,260,240.00	517,300.00	1,777,540.00	42.3%
Equipment Replacement		6500	152,500.00	5,000.00	157,500.00	212,500.00	5,000.00	217,500.00	38.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,979,868.00	1,774,031.00	3,753,899.00	1,867,902.00	1,462,400.00	3,330,302.00	-11.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict		7110	998,202.00	258,032.00	1,257,234.00	0.00	0.00	0.00	-100.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	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	26,471,547.00	0.00	26,471,547.00	24,622,391.00	0.00	24,622,391.00	-7.0%
All Other Transfers Out to All Others		7299	38,702,822.00	314,872.00	39,017,694.00	40,851,369.00	77,402.00	40,928,771.00	4.9%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			66,172,571.00	573,904.00	66,746,475.00	66,473,760.00	77,402.00	66,551,162.00	-1.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(7,598,834.00)	7,598,834.00	0.00	(8,093,999.00)	8,093,999.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,271,894.00)	0.00	(4,271,894.00)	(6,594,017.00)	0.00	(6,594,017.00)	54.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,870,728.00)	7,588,834.00	(4,271,894.00)	(14,688,016.00)	8,093,999.00	(6,594,017.00)	54.4%
TOTAL, EXPENDITURES			195,313,479.00	118,355,335.00	311,668,814.00	207,458,618.00	124,769,489.00	332,228,107.00	6.6%
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	650,095.00	0.00	650,095.00	907,361.00	0.00	907,361.00	39.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,095.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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									



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8990	(6,175,476.00)	6,175,476.00	0.00	(7,038,052.00)	7,039,052.00	0.00	0.0%
Contributions from Restricted Revenues		8990	992,300.00	(992,300.00)	0.00	1,900,751.00	(1,900,751.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,862.00)	4,157,568.00	(1,888,096.00)	15.8%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	107,134,559.00	6,465,659.00	113,600,218.00	111,547,587.00	7,003,295.00	118,550,882.00	4.4%
2) Federal Revenue		8100-8299	21,619.00	18,058,555.00	18,080,174.00	0.00	15,290,261.00	15,290,261.00	-16.4%
3) Other State Revenue		8300-8599	3,277,120.00	87,459,051.00	90,736,171.00	2,856,794.00	23,326,779.00	26,183,573.00	-71.1%
4) Other Local Revenue		8600-8799	79,359,793.00	45,259,034.00	124,618,827.00	77,225,061.00	49,047,682.00	126,272,723.00	1.3%
5) TOTAL, REVENUES			189,793,091.00	157,242,299.00	347,035,390.00	191,629,442.00	94,667,997.00	286,297,439.00	-17.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		34,628,898.00	31,527,237.00	66,156,135.00	35,791,643.00	34,853,656.00	70,645,299.00	6.8%
2) Instruction - Related Services	2000-2999		44,272,098.00	62,600,708.00	106,872,807.00	54,036,845.00	67,029,122.00	121,065,967.00	13.3%
3) Pupil Services	3000-3999		8,653,287.00	10,472,765.00	19,326,052.00	10,071,648.00	11,611,925.00	21,683,573.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		27,082,044.00	7,598,834.00	34,680,878.00	28,524,379.00	8,093,998.00	36,616,378.00	5.5%
8) Plant Services	8000-8999		14,304,581.00	3,581,986.00	17,886,467.00	13,561,343.00	3,103,385.00	16,664,728.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	66,172,571.00	573,904.00	66,746,475.00	65,473,760.00	77,402.00	65,551,162.00	-1.8%
10) TOTAL, EXPENDITURES			195,313,479.00	116,355,335.00	311,668,814.00	207,459,618.00	124,769,489.00	332,229,107.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(5,520,388.00)	40,886,964.00	35,366,576.00	(15,830,176.00)	(30,101,492.00)	(45,931,668.00)	-229.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,096.00	980,735.00	1,630,830.00	907,361.00	980,735.00	1,888,096.00	15.9%
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	(5,183,176.00)	5,183,176.00	0.00	(5,138,301.00)	5,138,301.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,833,271.00)	4,202,441.00	(1,630,830.00)	(6,045,662.00)	4,157,566.00	(1,888,096.00)	15.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(11,353,659.00)	45,089,405.00	33,735,746.00	(21,875,838.00)	(25,943,926.00)	(47,819,764.00)	-241.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) As of July 1 - Unaudited		9791	225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
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)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,452,459.00	54,268,359.00	279,720,818.00	214,098,800.00	99,357,764.00	313,456,564.00	12.1%
2) Ending Balance, June 30 (E + F1e)			214,098,800.00	99,357,764.00	313,456,564.00	192,222,962.00	73,413,838.00	265,636,800.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	99,357,764.00	99,357,764.00	0.00	73,413,838.00	73,413,838.00	-26.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	83,881,303.00	0.00	83,881,303.00	56,363,265.00	0.00	56,363,265.00	-32.8%
ACCESS LCFF / LCAP Priorities	0000	9780	37,518,024.00		37,518,024.00			0.00	
Mandated Costs	0000	9780	7,588,483.00		7,588,483.00			0.00	
COE LCAP Support & Approval	0000	9780	5,602,556.00		5,602,556.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,092,051.00		5,092,051.00			0.00	
Reserve for Furniture & Equipment	0000	9780	4,750,000.00		4,750,000.00			0.00	
OCDE ERATE	0000	9780	2,712,944.00		2,712,944.00			0.00	
Reserve for Payment of 2022-23 Supplemental Employee Retirement Incentive	0000	9780	2,281,568.00		2,281,568.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,207,576.00		1,207,576.00			0.00	
Risk Management Safety & Security	0000	9780	1,038,998.00		1,038,998.00			0.00	
Reserve for Outdated Checks	0000	9780	852,984.00		852,984.00			0.00	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	610,000.00		610,000.00			0.00	
Various Workshop Programs	0000	9780	592,127.00		592,127.00			0.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
FIS V-Card District Discretionary	0000	9780	588,467.00		588,467.00			0.00	
GASB 31 Fair Market Value Adjustment	0000	9780	531,887.00		531,887.00			0.00	
Various Other Designated Programs	0000	9780	492,310.00		492,310.00			0.00	
E/ISS/SEED Workshops	0000	9780	455,279.00		455,279.00			0.00	
Reserve for Various Security & Safety Projects	0000	9780	405,000.00		405,000.00			0.00	
ITO Rancho Sonado	0000	9780	337,027.00		337,027.00			0.00	
County Board Discretionary	0000	9780	350,000.00		350,000.00			0.00	
Courier Services	0000	9780	304,985.00		304,985.00			0.00	
Special Education Tier III	0000	9780	232,036.00		232,036.00			0.00	
Special Education JPA	0000	9780	166,638.00		166,638.00			0.00	
Instructional Materials Lottery	1100	9780	9,974,555.00		9,974,555.00			0.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780	131,225.00		131,225.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	64,583.00		64,583.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	19,077,312.00		19,077,312.00	
Mandated Costs	0000	9780			0.00	7,194,977.00		7,194,977.00	
COE LCAP Support & Approval	0000	9780			0.00	6,216,904.00		6,216,904.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,248,385.00		5,248,385.00	
OCDE ERATE	0000	9780			0.00	2,581,482.00		2,581,482.00	
Risk Management Safety & Security	0000	9780			0.00	1,037,878.00		1,037,878.00	
Reserve for Outdated Checks	0000	9780			0.00	902,984.00		902,984.00	
FIS V-Card District Discretionary	0000	9780			0.00	848,467.00		848,467.00	
Various Workshop Programs	0000	9780			0.00	539,924.00		539,924.00	
Various Other Designated Programs	0000	9780			0.00	496,855.00		496,855.00	
County Board Discretionary	0000	9780			0.00	350,000.00		350,000.00	
2015-16 One-Time Discretionary	0000	9780			0.00	339,576.00		339,576.00	
ITO Rancho Sonado	0000	9780			0.00	337,027.00		337,027.00	
Courier Services	0000	9780			0.00	205,645.00		205,645.00	
Special Schools Tier III	0000	9780			0.00	147,687.00		147,687.00	
Instructional Materials Lottery	1100	9780			0.00	10,663,230.00		10,663,230.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780			0.00	131,225.00		131,225.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	43,707.00		43,707.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	260,294,994.00	0.00	260,294,994.00	135,769,697.00	0.00	135,769,697.00	-47.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Orange County Department of Education  
Orange County

Budget, July 1

General Fund/County School Service Fund  
Exhibit: Restricted Balance Detail

30 10306 0000000  
Form 01  
D8B769NWM6(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	2,560,928.00	1,539,058.00
6300	Lottery: Instructional Materials	3,040,020.00	3,236,306.00
6371	CallWORKs for ROCP or Adult Education	66,429.00	50,028.00
6500	Special Education	1,517,457.00	1,612,188.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	42,547.00	0.00
6537	Special Ed: Learning Recovery Support	302,766.00	0.00
6546	Mental Health-Related Services	49,161.00	0.00
7085	Learning Communities for School Success Program	171,536.00	51,900.00
7311	Classified School Employee Professional Development Block Grant	125,469.00	102,820.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00	116,160.00
7425	Expanded Learning Opportunities (ELO) Grant	3,014,729.00	998,664.00
7430	COVID Mitigation for Counties	10,285,473.00	0.00
7810	Other Restricted State	40,845,621.00	28,527,423.00

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8160	Ongoing & Major Maintenance Account (RMA: Education Coda Section 17070.75)	30,883,377.00	35,149,907.00
9010	Other Restricted Local	6,328,071.00	1,028,385.00
Total, Restricted Balance		99,357,764.00	73,413,838.00

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: June 27, 2022

TO: Nina Boyd, Deputy Superintendent

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

SUBJECT: Resolution to Establish a Community Forum

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RECOMMENDATION:

Board action on Resolution to Establish a Community Forum.

**Resolution to Establish  
A Community Forum**

**Submitted Sparks and Williams**

*Whereas*, the Orange County Board of Education (OCBE) recognizes previous U.S. Supreme Court and California courts and legislative intent, regarding certain rulings recognizing parents possess a fundamental right to direct the upbringing and education of their children (*Troxel v. Granville*, 530 U.S. 57, 65 (2000); *In re Marriage of Harris*, 34 Cal. 4th 210, 223 (2004); and

*Whereas*, the OCBE upholds that principle that students do not “*shed their constitutional rights to freedom of speech or expression at the schoolhouse gate.*” (*Tinker v. Des Moines Indep. Cmty. Sch. Dist.*, 393 U.S. 503, 506 (1969)). As a result, students or citizens cannot be compelled to engage in expression with which they disagree; and

*Whereas*, the OCBE desires to follow all state laws, and that all schools be free of racism and prejudice, and remain safe places for all students. Also, the OCBE desires that all students are treated with dignity and respect, regardless of ethnic background, gender, creed, race, religion, and sexual orientation; and

*Whereas*, community members, leaders, parents, and many people of the Orange County Community attended earlier OCBE publicly held meetings, and expressed deep concerns to the erosion of charter schools and parental choice; and

*Whereas*, the OCBE desires to: 1) Obtain additional opinions and input from current OCBE approved charters, 2) Further evaluate and obtain knowledge on how to strengthen charter schools, 3) Understand the legal ramifications as to the constitutional rights of parents and students in public education, 4) Demonstrate due diligence to obtain additional information and knowledge of how to make charter schools stronger; and

*Whereas*, in our rich American history filled with love of country, patriotism, and fairness to all, public forums and town hall meetings have been enshrined in our American history as one of the finest approaches for transparency, public dialogue and input on public policy and governance; and

*Therefore*, the OCBE will hold one (1) special evening community meeting in September 2022 to obtain additional evidence and facts from state officials and/or experts on strengthening public charter schools. The meeting will use a similar format of earlier community forums sponsored by the OCBE in regards to procedures, protocols, practices, respect and civility; and

*Therefore*, this special board meeting or public forum will be entitled, Strengthening California’s Charter Schools at a Local and State Level- A Public Community Forum. The public meeting will be held at the OCBE board room. A special committee assigned by the board President for the preparation of the event will request input from each board member for the experts recommended by the individual board member, to be seated on the expert panel. The expert shall provide testimony, give evidence, and offer critical information that will be of educational, legal and academic value to the board.



# **Strengthening California's Charter Schools at a Local and State Level**

**A Public Forum to Inform Orange County Families, trustees, and lawmakers**

## **Purpose:**

The trustees of the county office of education in Orange County voted in favor of holding a special forum for our Orange County community with dedicated time to determine best practices and means to strength charter schools in Orange County and the state of California.

As such, the purpose of holding this special forum is to invite experts to provide testimony, evidence-based scientific data, and related legal, pragmatic and legislative information to strengthen public charter schools. In addition, the purpose of this forum to accomplish the following:

- Educate Parents and Community members about public charter schools.
- Educate Parents and Community members about their parental choices in regards to student participation.
- Demonstrate how charter schools empower parents with educational choice and directing the upbringing of their children.
- Provide Orange County school districts with information on public charter schools.
- Provide and describe past and future legislative efforts that impacts charter schools.

## **GOALS**

- The purpose of this forum is focused on the goal of *"how to best serve"* the educational needs of our K12 students.
- Topics and discussion shall be supported in a scholarly, objective manner relying on empirical research, findings, and evidence as related to the proposed lesson plans.
- Ad hominem attacks on opposing views and incivility will not be tolerated or allowed.

**Special Board Community Forum**

**Orange County Board of Education**



**Strengthening California's Charter Schools  
at a Local and State Level**

**Orange County Department of Education  
200 Kalmus, Costa Mesa, CA 92627  
September 2022  
6:00 to 9:30 p.m.**

**Format**

- |                        |   |
|------------------------|---|
| <i>4:30- 6:00 p.m.</i> | <i>News Media Event. Invited guests only to include print media, local television, cable news, board selected experts, &amp; board members.</i> |
| <i>6:00 p.m.</i>       | <i>Call to Order, Agenda Adoption, Invocation, Pledge of Allegiance</i>   |
| <i>6:05 p.m.</i>       | <i>Public Comments(PC) - (30 Minutes- 2 Minutes each)</i>   |
| <i>6:35 p.m.</i>       | <i>Board President transfers meeting authority to MODERATOR</i>   |
| <i>6:35 p.m.</i>       | <i>Moderator provides overview of meeting format</i>  |
| <i>6:40 p.m.</i>       | <i>Expert Panel (Five) Introductions</i>  |
| <i>6:45- 7:45 p.m.</i> | <i>Expert Panel Opening remarks (12 min per panelist)</i>   |
| <i>7:45- 8:15 p.m.</i> | <i>Board begins round-robin questions to panelist- 6 min per Trustee</i>  |
| <i>8:15- 8:30 p.m.</i> | <i>Break</i>  |
| <i>8:30 –9:30 p.m.</i> | <i>Expert Closing Remarks (12 minutes per panelist)</i>   |
| <i>9:30 p.m.</i>       | <i>Moderator Closing remarks to Board President</i>   |
| <i>9:31 p.m. -</i>     | <i>Public Comments with Board President with closing of meeting after public comments complete</i>  |

NB

ORANGE COUNTY BOARD OF EDUCATION  
BOARD AGENDA ITEM

DATE: June 27, 2022  
TO: Nina Boyd, Deputy Superintendent  
FROM: Mari Barke, Board President  
SUBJECT: Retainment of Advocacy Firm-Sheehy Strategy Group

California Education Code §1042 (d) allows County boards of education the contract with and employ any persons for the furnishing to the County Board of Education special services and advice in... legal, or administrative matters if these persons are so specially trained and experienced and competent to perform the special services required.

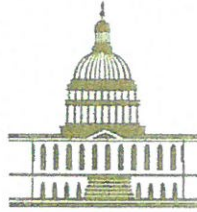
The Board has previously contracted with law firms and other professional entities meeting the criteria of California Education Code §1042 (d) to provide highly specialized services. By this agenda item if approved, the Orange County Board of Education ("Board") shall enter into a contractual agreement with the advocacy firm- Sheehy Strategy Group. The purpose of this retention is to obtain advocacy services from June 22 through August 31st, and with the potential to be extended per the terms of the contract.

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RECOMMENDATION:

Approve Consulting and Advocacy Agreement with Sheehy Strategy Group





## SHEEHY STRATEGY GROUP

### CONSULTING AND LOBBYING AGREEMENT

This Consulting and Lobbying Agreement (the "Agreement") is made and entered into as of June 22<sup>nd</sup>, 2022, by and between Sheehy Strategy Group "SSG" and the Orange County Board of Education "Client". SSG and Client are referred to herein collectively as the "Parties" and individually as a "Party."

#### RECITALS

- A. Client wishes to engage SSG to perform certain government affairs consulting and lobbying services in accordance with the terms of this Agreement; and
- B. SSG wishes to perform such services for Client in accordance with the terms of this Agreement.

#### AGREEMENT

In furtherance of the foregoing, and in consideration of the mutual covenants and conditions set forth below, the Parties agree as follows:

- 1) **Term.** The term of this Agreement (the "Term") shall commence on June 22<sup>nd</sup>, 2022, the Effective Date and shall end on September 30<sup>th</sup>, 2022, unless this Agreement is terminated earlier pursuant to the section entitled "Termination" or extended pursuant to a written amendment.
- 2) **Scope of Work.** Consultant agrees to perform the services ("Services") set forth in Exhibit A hereto, which is incorporated herein by reference.
- 3) **Compensation.** In exchange for the Services, Client agrees to pay SSG the following amounts (the "Compensation") no later than the twenty fifth (25<sup>th</sup>) day of each month:
  - a) For the period of June 22<sup>nd</sup> through August 31<sup>st</sup>, 2022, Client agrees to pay SSG \$20,000 as follows: \$5,000 ramp up fee for June, \$7,500 retainer for July and \$7,500 retainer for August. If additional lobbying effort is needed to ask for a Governor's veto, a retainer payment of \$5,000 will be due.
  - b) At the conclusion of this contract work, Client and SSG may extend the terms of this agreement by a written amendment agreed to by both parties.
- 4) **Reimbursement of Expenses.** In addition to the Compensation, Client agrees to reimburse Consultant for expenses and costs incurred while performing the Services subject to the prior, written consent of Client.
- 5) **Limitation of Liability.** Client shall not be liable to consultant for any incidental, indirect, special, or consequential damages of any kind arising out of this Agreement or the relationship between Consultant and Client, including without limitation, loss, or profit.



- 6) **Independent Contractor.** Consultant will always be an independent contractor to Client. The way Consultant shall render services to Client will be within Consultant's sole control and discretion, subject to the terms of this Agreement. Nothing herein or done in furtherance of this Agreement shall cause either Party to be the employee or agent of the other Party for any purpose whatsoever. As a consultant, SSG will not be included in or be a part of any of Client's employee health and benefits plans, nor will he/she be covered by Client's professional liability coverage. Professional liability insurance is the sole responsibility of consultant.
- 7) **Taxes.** Client shall not be responsible for paying any taxes on Consultant's behalf.
- 8) **Responsibilities of Client.** Client shall provide all information reasonably necessary by Consultant in performing the services provided herein.
- 9) **Termination.** Either Party may terminate this Agreement at any time for cause with thirty (30) days written notice to the other Party to the address set forth in the section entitled "Notices."
- 10) **Notices.** All notices and other communications required to be given pursuant to this Agreement shall be in writing and address to the relevant Party at the address set forth below or such other address as a Party may later specify in writing. Any such communication shall be deemed received (a) upon hand delivery or (b) when delivered with receipt by an expedited courier service.

Sheehy Strategy Group  
1017 L Street, #771  
Sacramento, CA 95814

With electronic copy to: [Tom@sheehystrategygroup.com](mailto:Tom@sheehystrategygroup.com)

Mr. Greg Rolen, Counsel  
505 Sansome Street Suite #1701  
San Francisco, CA 94111

With electronic copy to: [Grolen@HBBLAW.com](mailto:Grolen@HBBLAW.com)

- 11) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. Any controversy, dispute, or claim arising out of or relating to this Agreement, or the interpretation, enforceability, or validity of this Agreement, including the scope or applicability of this Agreement, which cannot be resolved informally shall be resolved in a court of competent jurisdiction in Sacramento County, California.
- 12) **Compliance with Laws.** Each Party agrees that it will comply with all applicable laws and regulations in its performance of this Agreement.
- 13) **Amendments and Waivers.** Except as otherwise provided, any waiver or amendment of the provisions of this Agreement shall be in a writing and signed by both Parties to be effective. For the avoidance of doubt, no delay or omission by either Party in exercising any right under this Agreement impairs or will be construed to be a waiver of any such right.

- 14) Assignment.** A Party shall not assign or transfer any of its rights or obligations under this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld. Notwithstanding anything to the contrary, no assignment by Client to any person shall be valid unless the assignee assumes all the obligations of Client under this Agreement.
- 15) Severability.** Each provision of this Agreement is severable, and the invalidity or unenforceability of any provision in this Agreement shall not affect the validity or enforceability of any other provision of this Agreement, which remains in full force and effect.
- 16) Entire Agreement.** This Agreement constitutes the entire agreement between the parties with respect to its subject matter and supersedes all previous and contemporaneous agreements, negotiations, and communications, written or oral, with respect to such subject matter. In entering into this Agreement, neither Party has relied upon any statement, representation, promise, or assurance of the other Party except as expressly stated herein.
- 17) Authority.** Upon execution of this Agreement and any amendment hereto, each Party represents and warrants to the other on its own behalf that (i) it has the power and authority to grant the rights and perform the obligations set forth in this Agreement; (ii) the execution of this Agreement by the person representing it is sufficient to render the Agreement binding upon such Party; (iii) this Agreement will be a valid and binding obligation of such Party, enforceable against such Party in accordance with its terms; and (iv) the performance of its obligations under this Agreement does not violate applicable law or breach any other agreement to which such Party is bound.
- 18) Counterparts.** Each Party may execute this Agreement in counterpart. Each executed counterpart is deemed an original, and all original counterparts together constitute the same instrument. Signatures of the parties transmitted in electronic format are original signatures for all purposes.

This Agreement is effective as of the Effective Date.

**Orange County Board of Education**

Signature: \_\_\_\_\_

Name: Mari Barke

Title: President

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

**Sheehy Strategy Group**

Signature:  \_\_\_\_\_

Name: Tom Sheehy

Title: Principal

Date: 6/21/2022



**EXHIBIT A  
SCOPE OF WORK**

**Orange County Board of Education (Client)  
and Sheehy Strategy Group (SSG)  
Scope of Work June 22, 2022, through September 30<sup>th</sup>, 2022**

Scope Overview:

SSG will provide legislative lobbying and government affairs services relating to amending, stopping or other related actions concerning SB 286 (Min) Elections: Orange County Board of Education. Working at Client's direction, SSG anticipates that services may include:

Government Affairs and Lobbying Services:

- Meet with the SB 286 author's office, Assembly Education Committee and Appropriations Committee staff and Members, legislative leadership staff and Members as well as Governor's Office staff, and the Department of Finance as necessary for purposes of collecting information and seeking amendments (or a veto) to SB 286 removing client's opposition to the legislation.
- File letters of opposition and testify against SB 286 where and when possible or appropriate.
- Meet with other relevant members of the California Legislature and their staff to persuade them to act on Client's behalf to encourage amendments that remove Client's opposition or voting "no" on SB 286.
- Report back to Client with regularly scheduled teleconferences and written reports as directed by the client.
- Assist Client in the preparation of the required lobbyist employer reports based on SSG records and the information provided by client.