



Sacramento County Office of Education

***EDUCATION EMPOWERS***

# **State Financial Report**

**2020-2021**

**July 1, 2020**

**ANNUAL BUDGET REPORT:**  
 July 1, 2020 Budget Adoption

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

Public Hearing: \_\_\_\_\_ Adoption Date: June 23, 2020

Place: Sacramento County Office of Educ Signed: \_\_\_\_\_  
 Date: June 23, 2020 Clerk/Secretary of the County Board  
 Time: 6:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Smith  
 Title: Director, Financial Services  
 Telephone: (916) 228-2253  
 E-mail: masmith@scoe.net

To update our mailing database, please complete the following:

Superintendent's Name: David Gordon  
 Chief Business Official's Name: Tamara Sanchez  
 CBO's Title: Assoc. Supt. Busines Services  
 CBO's Telephone: (916) 228-2251

**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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	<b>Not Applicable</b>	
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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	<b>X</b>	
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?	<b>X</b>	

Proposed

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:  
Schools Insurance Authority

(  ) 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: Jun 23, 2020

For additional information on this certification, please contact:

Name: Tamara Sanchez

Title: Assoc. Supt. Business Services

Telephone: (916) 228-2551

E-mail: tsanchez@scoe.net

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	150.95	143.02	143.02	127.43	127.43	127.43
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	61.92	71.58	71.58	82.69	82.69	82.69
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>212.87</b>	<b>214.60</b>	<b>214.60</b>	<b>210.12</b>	<b>210.12</b>	<b>210.12</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	466.31	425.42	425.42	406.00	406.00	406.00
b. Special Education-Special Day Class	253.41	253.41	253.41	253.41	253.41	253.41
c. Special Education-NPS/LCI						
d. Special Education Extended Year	15.97	15.97	15.97	15.97	15.97	15.97
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>735.69</b>	<b>694.80</b>	<b>694.80</b>	<b>675.38</b>	<b>675.38</b>	<b>675.38</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>948.56</b>	<b>909.40</b>	<b>909.40</b>	<b>885.50</b>	<b>885.50</b>	<b>885.50</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>236,239.33</b>	<b>232,678.44</b>	<b>232,678.44</b>	<b>232,678.44</b>	<b>232,678.44</b>	<b>232,678.44</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	30,247,005.00	708,671.00	30,955,676.00	30,231,789.00	708,671.00	30,940,460.00	0.0%
2) Federal Revenue		8100-8299	1,437,558.00	11,013,865.00	12,451,423.00	54,163.00	8,575,582.00	8,629,745.00	-30.7%
3) Other State Revenue		8300-8599	1,684,147.00	21,598,828.00	23,282,975.00	1,683,602.00	19,288,207.00	20,971,809.00	-9.9%
4) Other Local Revenue		8600-8799	15,331,317.00	26,100,388.00	41,431,705.00	15,215,561.00	24,925,737.00	40,141,298.00	-3.1%
5) TOTAL, REVENUES			48,700,027.00	59,421,752.00	108,121,779.00	47,185,115.00	53,498,197.00	100,683,312.00	-6.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,341,803.00	12,754,758.00	22,096,561.00	9,351,671.00	13,011,100.00	22,362,771.00	1.2%
2) Classified Salaries		2000-2999	13,981,938.00	14,468,459.00	28,450,397.00	14,408,407.00	14,254,676.00	28,663,083.00	0.7%
3) Employee Benefits		3000-3999	8,354,181.00	11,450,276.00	19,804,457.00	8,947,127.00	12,067,278.00	21,014,405.00	6.1%
4) Books and Supplies		4000-4999	1,410,065.00	1,347,927.00	2,757,992.00	1,232,532.00	1,025,787.00	2,258,319.00	-18.1%
5) Services and Other Operating Expenditures		5000-5999	6,426,717.00	16,337,191.00	22,763,908.00	6,331,004.00	11,389,815.00	17,720,819.00	-22.2%
6) Capital Outlay		6000-6999	1,025,344.00	92,058.00	1,117,402.00	567,200.00	6,500.00	573,700.00	-48.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,565.00	1,015,365.00	1,341,930.00	91,052.00	997,500.00	1,088,552.00	-18.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,829,404.00)	4,156,284.00	(673,120.00)	(4,618,230.00)	3,883,344.00	(734,886.00)	9.2%
9) TOTAL, EXPENDITURES			36,037,209.00	61,622,318.00	97,659,527.00	36,310,763.00	56,636,000.00	92,946,763.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,662,818.00	(2,200,566.00)	10,462,252.00	10,874,352.00	(3,137,803.00)	7,736,549.00	-26.1%
<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	86,331.00	0.00	86,331.00	495,664.00	0.00	495,664.00	474.1%
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	(3,609,702.00)	3,609,702.00	0.00	(3,519,227.00)	3,519,227.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,696,033.00)	3,609,702.00	(86,331.00)	(4,014,891.00)	3,519,227.00	(495,664.00)	474.1%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,966,785.00	1,409,136.00	10,375,921.00	6,859,461.00	381,424.00	7,240,885.00	-30.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,064,205.05	8,184,668.93	75,248,873.98	76,030,990.05	9,593,804.93	85,624,794.98	13.8%
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)			67,064,205.05	8,184,668.93	75,248,873.98	76,030,990.05	9,593,804.93	85,624,794.98	13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,064,205.05	8,184,668.93	75,248,873.98	76,030,990.05	9,593,804.93	85,624,794.98	13.8%
2) Ending Balance, June 30 (E + F1e)			76,030,990.05	9,593,804.93	85,624,794.98	82,890,451.05	9,975,228.93	92,865,679.98	8.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	522,306.18	630.00	522,936.18	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	9,593,174.93	9,593,174.93	0.00	9,975,228.93	9,975,228.93	4.0%
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	37,745,619.28	0.00	37,745,619.28	37,838,874.46	0.00	37,838,874.46	0.2%
Accountability & Assessment	0000	9780				48,111.64		48,111.64	
Adult Re-Entry Programs	0000	9780				691,690.84		691,690.84	
After School - Local	0000	9780				52,016.75		52,016.75	
AVID - Local	0000	9780				241,873.41		241,873.41	
CA Student Opporntny & Access Prog	0000	9780				207,161.76		207,161.76	
Career Tech Ed Incentive - Local	0000	9780				50,523.84		50,523.84	
Career Technical Education	0000	9780				3,310,049.38		3,310,049.38	
Civics Engagement Projects	0000	9780				32,847.58		32,847.58	
Claim Administration-Unemploymnt	0000	9780				55,048.37		55,048.37	
CNTS/Telephones	0000	9780				749,496.53		749,496.53	
Community Schools	0000	9780				1,774,394.59		1,774,394.59	
Community Schools CARE	0000	9780				465,746.77		465,746.77	
Curriculum & Instruction Local	0000	9780				5,329,974.85		5,329,974.85	
Deferred Maintenance	0000	9780				514,682.24		514,682.24	
English Language Prof Devlp	0000	9780				25,038.69		25,038.69	
Foster Youth Services - Local	0000	9780				646,582.49		646,582.49	
Gerber Communtly Sch Construction	0000	9780				10,000,000.00		10,000,000.00	
Health & Welfare Pool	0000	9780				2,353,887.40		2,353,887.40	
Information Services	0000	9780				425,382.89		425,382.89	
Instructional Support Services	0000	9780				1,704,937.32		1,704,937.32	
Internet & Media Services	0000	9780				1,348.64		1,348.64	
Juvenile Court Schools	0000	9780				444,609.20		444,609.20	
K-12 Coaching	0000	9780				94,300.78		94,300.78	
MAA-SpEd/EarlyLmg/ProjTeach/Prev	0000	9780				1,241,410.74		1,241,410.74	
Misc. Unrestricted	0000	9780				39,638.39		39,638.39	
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780				18,087.18		18,087.18	
Planning & Improvement - Local	0000	9780				144,808.52		144,808.52	
School of Education - Leadership	0000	9780				489,592.31		489,592.31	
School of Education - Teaching	0000	9780				1,942,845.91		1,942,845.91	
Science - Local	0000	9780				26,654.38		26,654.38	
SCOE Arts Program	0000	9780				25,492.48		25,492.48	
Sly Park	0000	9780				64,898.09		64,898.09	
System of Support	0000	9780				4,565,639.44		4,565,639.44	
Technology Svcs Local/Video Prod	0000	9780				25,199.98		25,199.98	
Williams-Related Oversight	0000	9780				34,901.08		34,901.08	
Accountability & Assessment	0000	9780	316,395.55		316,395.55				
Adult Re-Entry Programs	0000	9780	667,360.16		667,360.16				
After School - Local	0000	9780	63,233.75		63,233.75				
AVID - Local	0000	9780	255,400.41		255,400.41				
CA Student Opporntny & Access Prog	0000	9780	160,255.76		160,255.76				
Career Tech Ed Incentive - Local	0000	9780	61,958.84		61,958.84				
Career Technical Education	0000	9780	2,961,700.38		2,961,700.38				
Civics Engagement Projects	0000	9780	76,822.66		76,822.66				
Claim Administration-Unemploymnt	0000	9780	53,127.37		53,127.37				
CNTS/Telephones	0000	9780	704,494.20		704,494.20				
Community Schools	0000	9780	1,137,948.09		1,137,948.09				
Community Schools CARE	0000	9780	496,346.77		496,346.77				
Curriculum & Instruction Local	0000	9780	6,814,389.85		6,814,389.85				
Deferred Maintenance	0000	9780	199,826.24		199,826.24				
English Language Prof Devlp	0000	9780	196,714.69		196,714.69				
Foster Youth Services - Local	0000	9780	639,216.43		639,216.43				
Gerber Community Sch Construction	0000	9780	10,000,000.00		10,000,000.00				
Health & Welfare Pool	0000	9780	2,350,825.40		2,350,825.40				
Information Services	0000	9780	263,602.40		263,602.40				
Instructional Support Services	0000	9780	1,361,755.32		1,361,755.32				
Internet & Media Services	0000	9780	449,556.64		449,556.64				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)	
Juvenile Court Schools	0000	9780	384,181.05		384,181.05				
K-12 Coaching	0000	9780	94,300.78		94,300.78				
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780	1,275,728.74		1,275,728.74				
Misc. Unrestricted	0000	9780	47,864.39		47,864.39				
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780	75,205.18		75,205.18				
Planning & Improvement - Local	0000	9780	154,410.52		154,410.52				
School of Education - Leadership	0000	9780	784,271.31		784,271.31				
School of Education - Teaching	0000	9780	1,693,667.91		1,693,667.91				
Science - Local	0000	9780	119,152.38		119,152.38				
SCOE Arts Program	0000	9780	4,003.48		4,003.48				
Sly Park	0000	9780	347,697.09		347,697.09				
System of Support	0000	9780	3,338,882.44		3,338,882.44				
Technology Svcs Local/Video Prod	0000	9780	154,001.02		154,001.02				
Williams-Related Oversight	0000	9780	41,322.08		41,322.08				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,065,000.00	0.00	2,065,000.00	2,132,000.00	0.00	2,132,000.00	3.2%
Unassigned/Unappropriated Amount		9790	35,668,064.59	0.00	35,668,064.59	42,889,576.59	0.00	42,889,576.59	20.2%

Proposed

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>LCFF SOURCES</b>									
Principal Apportionment		8011	20,680,614.00	0.00	20,680,614.00	20,575,981.00	0.00	20,575,981.00	-0.5%
State Aid - Current Year		8012	3,434,947.00	0.00	3,434,947.00	3,434,947.00	0.00	3,434,947.00	0.0%
Education Protection Account State Aid - Current Year		8019	43,646.00	0.00	43,646.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	273,425.00	0.00	273,425.00	273,426.00	0.00	273,426.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	17,490,937.00	0.00	17,490,937.00	18,379,939.00	0.00	18,379,939.00	5.1%
Secured Roll Taxes		8042	653,037.00	0.00	653,037.00	653,037.00	0.00	653,037.00	0.0%
Unsecured Roll Taxes		8043	269,288.00	0.00	269,288.00	245,722.00	0.00	245,722.00	-8.8%
Prior Years' Taxes		8044	479,357.00	0.00	479,357.00	772,013.00	0.00	772,013.00	61.1%
Supplemental Taxes		8045	5,031,004.00	0.00	5,031,004.00	4,394,252.00	0.00	4,394,252.00	-12.7%
Education Revenue Augmentation Fund (ERAF)		8047	502,991.00	0.00	502,991.00	527,965.00	0.00	527,965.00	5.0%
Community Redevelopment Funds (SB 617/699/1992)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8082	7,850.00	0.00	7,850.00	1,500.00	0.00	1,500.00	-80.9%
Royalties and Bonuses		8089	(3,925.00)	0.00	(3,925.00)	(3,925.00)	0.00	(3,925.00)	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			48,863,171.00	0.00	48,863,171.00	49,254,857.00	0.00	49,254,857.00	0.8%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
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	(18,616,166.00)	708,671.00	(17,907,495.00)	(19,023,068.00)	708,671.00	(18,314,397.00)	2.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,247,005.00	708,671.00	30,955,676.00	30,231,789.00	708,671.00	30,940,460.00	0.0%
<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	630,367.00	630,367.00	0.00	630,367.00	630,367.00	0.0%
Special Education Discretionary Grants		8182	0.00	597,687.00	597,687.00	0.00	547,773.00	547,773.00	-8.4%
Child Nutrition Programs		8220	0.00	42,000.00	42,000.00	0.00	80,000.00	80,000.00	90.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,661,585.00	1,661,585.00		1,583,210.00	1,583,210.00	-4.7%
Title I, Part D, Local Delinquent Programs	3025	8290		296,016.00	296,016.00		423,458.00	423,458.00	43.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,285,618.00	1,285,618.00		1,001,163.00	1,001,163.00	-22.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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		11,262.00	11,262.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	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		2,654,963.00	2,654,963.00		1,777,930.00	1,777,930.00	-33.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,437,558.00	3,834,367.00	5,271,925.00	54,163.00	2,531,681.00	2,585,844.00	-51.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,437,558.00</b>	<b>11,013,865.00</b>	<b>12,451,423.00</b>	<b>54,163.00</b>	<b>8,575,582.00</b>	<b>8,629,745.00</b>	<b>-30.7%</b>
<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		128,534.00	128,534.00		128,534.00	128,534.00	0.0%
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	3,245,472.00	3,245,472.00	0.00	3,303,565.00	3,303,565.00	1.8%
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	3,000.00	3,000.00	0.00	6,000.00	6,000.00	100.0%
Mandated Costs Reimbursements		8550	294,954.00	0.00	294,954.00	306,761.00	0.00	306,761.00	4.0%
Lottery - Unrestricted and Instructional Materials		8560	143,167.00	54,382.00	197,549.00	130,815.00	46,170.00	176,985.00	-10.4%
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	17,865.00	17,865.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		383,484.00	383,484.00		383,484.00	383,484.00	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		416,976.00	416,976.00		352,389.00	352,389.00	-15.5%
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		105,955.00	105,955.00		29,457.00	29,457.00	-72.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,246,026.00	17,243,160.00	18,489,186.00	1,246,026.00	15,038,608.00	16,284,634.00	-11.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,684,147.00</b>	<b>21,598,828.00</b>	<b>23,282,975.00</b>	<b>1,683,602.00</b>	<b>19,288,207.00</b>	<b>20,971,809.00</b>	<b>-9.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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 LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	140.00	0.00	140.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	140,025.00	0.00	140,025.00	150,000.00	0.00	150,000.00	7.1%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,000.00	0.00	1,000.00	500.00	0.00	500.00	-50.0%
Leases and Rentals		8650	304,844.00	0.00	304,844.00	282,036.00	0.00	282,036.00	-7.5%
Interest		8660	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	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	5,904,662.00	2,444,081.00	8,348,743.00	5,898,810.00	1,855,386.00	7,754,196.00	-7.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,702,989.00	5,958,549.00	7,661,538.00	1,611,766.00	5,388,822.00	7,000,588.00	-8.6%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,925.00	0.00	3,925.00	3,925.00	0.00	3,925.00	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	2,103,444.00	1,089,627.00	3,193,071.00	2,144,198.00	901,730.00	3,045,928.00	-4.6%
Tuition		8710	4,570,288.00	11,651,820.00	16,222,108.00	4,524,326.00	11,873,105.00	16,397,431.00	1.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,956,311.00	4,956,311.00		4,906,694.00	4,906,694.00	-1.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,331,317.00</b>	<b>26,100,388.00</b>	<b>41,431,705.00</b>	<b>15,215,561.00</b>	<b>24,925,737.00</b>	<b>40,141,298.00</b>	<b>-3.1%</b>
<b>TOTAL, REVENUES</b>			<b>48,700,027.00</b>	<b>59,421,752.00</b>	<b>108,121,779.00</b>	<b>47,185,115.00</b>	<b>53,498,197.00</b>	<b>100,683,312.00</b>	<b>-6.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,301,863.00	7,682,585.00	10,984,448.00	3,323,219.00	7,822,525.00	11,145,744.00	1.5%
Certificated Pupil Support Salaries		1200	110,288.00	1,448,363.00	1,558,651.00	19,674.00	1,596,492.00	1,616,166.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,057,293.00	2,321,097.00	7,378,390.00	5,127,081.00	2,324,618.00	7,451,699.00	1.0%
Other Certificated Salaries		1900	872,359.00	1,302,713.00	2,175,072.00	881,697.00	1,267,465.00	2,149,162.00	-1.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,341,803.00</b>	<b>12,754,758.00</b>	<b>22,096,561.00</b>	<b>9,351,671.00</b>	<b>13,011,100.00</b>	<b>22,362,771.00</b>	<b>1.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	182,890.00	5,629,319.00	5,812,209.00	228,179.00	5,291,495.00	5,519,674.00	-5.0%
Classified Support Salaries		2200	1,039,242.00	1,151,276.00	2,190,518.00	1,056,534.00	1,159,680.00	2,216,214.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	5,983,246.00	3,991,425.00	9,974,671.00	6,353,234.00	3,936,609.00	10,289,843.00	3.2%
Clerical, Technical and Office Salaries		2400	6,668,255.00	3,305,251.00	9,973,506.00	6,692,022.00	3,435,105.00	10,127,127.00	1.5%
Other Classified Salaries		2900	108,305.00	391,188.00	499,493.00	78,438.00	431,787.00	510,225.00	2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,981,938.00</b>	<b>14,468,459.00</b>	<b>28,450,397.00</b>	<b>14,408,407.00</b>	<b>14,254,676.00</b>	<b>28,663,083.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,630,655.00	3,858,781.00	5,489,436.00	1,752,418.00	4,291,402.00	6,043,820.00	10.1%
PERS		3201-3202	2,549,505.00	2,736,358.00	5,285,863.00	3,098,029.00	3,085,271.00	6,183,300.00	17.0%
OASDI/Medicare/Alternative		3301-3302	370,772.00	451,631.00	822,403.00	371,260.00	453,533.00	824,793.00	0.3%
Health and Welfare Benefits		3401-3402	2,326,271.00	2,871,926.00	5,198,197.00	2,366,527.00	2,827,789.00	5,194,316.00	-0.1%
Unemployment Insurance		3501-3502	11,739.00	13,623.00	25,362.00	11,934.00	13,622.00	25,556.00	0.8%
Workers' Compensation		3601-3602	418,911.00	489,151.00	908,062.00	426,836.00	490,226.00	917,062.00	1.0%
OPEB, Allocated		3701-3702	233,258.00	272,269.00	505,527.00	237,596.00	272,665.00	510,261.00	0.9%
OPEB, Active Employees		3751-3752	651,242.00	756,537.00	1,407,779.00	556,527.00	632,770.00	1,189,297.00	-15.5%
Other Employee Benefits		3901-3902	161,828.00	0.00	161,828.00	126,000.00	0.00	126,000.00	-22.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,354,181.00</b>	<b>11,450,276.00</b>	<b>19,804,457.00</b>	<b>8,947,127.00</b>	<b>12,067,278.00</b>	<b>21,014,405.00</b>	<b>6.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	77,179.00	77,179.00	0.00	56,597.00	56,597.00	-26.7%
Books and Other Reference Materials		4200	103,228.00	168,491.00	271,719.00	65,323.00	64,807.00	130,130.00	-52.1%
Materials and Supplies		4300	1,025,689.00	839,353.00	1,865,042.00	1,000,558.00	655,922.00	1,656,480.00	-11.2%
Noncapitalized Equipment		4400	281,148.00	147,839.00	428,987.00	166,651.00	97,461.00	264,112.00	-38.4%
Food		4700	0.00	115,065.00	115,065.00	0.00	151,000.00	151,000.00	31.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,410,065.00</b>	<b>1,347,927.00</b>	<b>2,757,992.00</b>	<b>1,232,532.00</b>	<b>1,025,787.00</b>	<b>2,258,319.00</b>	<b>-18.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,385,154.00	5,536,420.00	6,921,574.00	1,301,331.00	4,166,159.00	5,467,490.00	-21.0%
Travel and Conferences		5200	400,464.00	1,228,011.00	1,628,475.00	367,693.00	970,910.00	1,338,603.00	-17.8%
Dues and Memberships		5300	96,885.00	1,905.00	98,790.00	97,160.00	1,200.00	98,360.00	-0.4%
Insurance		5400 - 5450	134,975.00	0.00	134,975.00	165,592.00	0.00	165,592.00	22.7%
Operations and Housekeeping Services		5500	674,960.00	140,600.00	815,560.00	675,060.00	140,600.00	815,660.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,115,679.00	1,477,447.00	2,593,126.00	1,086,123.00	1,022,357.00	2,108,480.00	-18.7%
Transfers of Direct Costs		5710	(1,556,142.00)	1,556,142.00	0.00	(903,002.00)	903,002.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(364,455.00)	0.00	(364,455.00)	(338,269.00)	0.00	(338,269.00)	-7.2%
Professional/Consulting Services and Operating Expenditures		5800	4,139,762.00	6,381,196.00	10,520,958.00	3,470,491.00	4,171,202.00	7,641,693.00	-27.4%
Communications		5900	399,435.00	15,470.00	414,905.00	408,825.00	14,385.00	423,210.00	2.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,426,717.00</b>	<b>16,337,191.00</b>	<b>22,763,908.00</b>	<b>6,331,004.00</b>	<b>11,389,815.00</b>	<b>17,720,819.00</b>	<b>-22.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>CAPITAL OUTLAY</b>									
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	644,144.00	0.00	644,144.00	100,000.00	0.00	100,000.00	-84.5%
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	295,500.00	0.00	295,500.00	91,500.00	6,500.00	98,000.00	-66.8%
Equipment Replacement		6500	85,700.00	92,058.00	177,758.00	375,700.00	0.00	375,700.00	111.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,025,344.00</b>	<b>92,058.00</b>	<b>1,117,402.00</b>	<b>567,200.00</b>	<b>6,500.00</b>	<b>573,700.00</b>	<b>-48.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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 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	497,500.00	497,500.00	0.00	497,500.00	497,500.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	17,865.00	17,865.00	0.00	0.00	0.00	-100.0%
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	326,565.00	0.00	326,565.00	91,052.00	0.00	91,052.00	-72.1%
All Other Transfers		7281-7283	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>326,565.00</b>	<b>1,015,365.00</b>	<b>1,341,930.00</b>	<b>91,052.00</b>	<b>997,500.00</b>	<b>1,088,552.00</b>	<b>-18.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,156,284.00)	4,156,284.00	0.00	(3,883,344.00)	3,883,344.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(673,120.00)	0.00	(673,120.00)	(734,886.00)	0.00	(734,886.00)	9.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(4,829,404.00)</b>	<b>4,156,284.00</b>	<b>(673,120.00)</b>	<b>(4,618,230.00)</b>	<b>3,883,344.00</b>	<b>(734,886.00)</b>	<b>9.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,037,209.00</b>	<b>61,622,318.00</b>	<b>97,659,527.00</b>	<b>36,310,763.00</b>	<b>56,636,000.00</b>	<b>92,946,763.00</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	86,331.00	0.00	86,331.00	495,664.00	0.00	495,664.00	474.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>86,331.00</b>	<b>0.00</b>	<b>86,331.00</b>	<b>495,664.00</b>	<b>0.00</b>	<b>495,664.00</b>	<b>474.1%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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 Capital 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(3,609,702.00)	3,609,702.00	0.00	(3,519,227.00)	3,519,227.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(3,609,702.00)</b>	<b>3,609,702.00</b>	<b>0.00</b>	<b>(3,519,227.00)</b>	<b>3,519,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(3,696,033.00)</b>	<b>3,609,702.00</b>	<b>(86,331.00)</b>	<b>(4,014,891.00)</b>	<b>3,519,227.00</b>	<b>(495,664.00)</b>	<b>474.1%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,656,300.00	9,022,527.00	35.5%
2) Federal Revenue		8100-8299	267,265.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,572,174.00	1,047,060.00	-70.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,495,739.00	10,069,587.00	-4.1%
<b>B. EXPENDITURES</b>					
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	10,495,739.00	10,069,587.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,495,739.00	10,069,587.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,876,048.02	1,876,048.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,876,048.02	1,876,048.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,876,048.02	1,876,048.02	0.0%
2) Ending Balance, June 30 (E + F1e)			1,876,048.02	1,876,048.02	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	1,876,048.02	1,876,048.02	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	6,656,300.00	9,022,527.00	35.5%
TOTAL, LCFF SOURCES			6,656,300.00	9,022,527.00	35.5%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	267,265.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			267,265.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	2,366,227.00	0.00	-100.0%
Prior Years	6500	8319	158,887.00	0.00	-100.0%
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	1,047,060.00	1,047,060.00	0.0%
TOTAL, OTHER STATE REVENUE			3,572,174.00	1,047,060.00	-70.7%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			10,495,739.00	10,069,587.00	-4.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	885,234.00	654,558.00	-26.1%
To County Offices		7212	429,091.00	392,502.00	-8.5%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,440,957.00	4,331,687.00	-2.5%
To County Offices	6500	7222	4,740,457.00	4,690,840.00	-1.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,495,739.00	10,069,587.00	-4.1%
TOTAL, EXPENDITURES			10,495,739.00	10,069,587.00	-4.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,767,905.00	3,126,510.00	13.0%
3) Other State Revenue		8300-8599	12,870,614.00	12,886,472.00	0.1%
4) Other Local Revenue		8600-8799	169,735.00	251,450.00	48.1%
5) TOTAL, REVENUES			15,808,254.00	16,264,432.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	951,659.00	987,292.00	3.7%
2) Classified Salaries		2000-2999	1,405,219.00	1,609,469.00	14.5%
3) Employee Benefits		3000-3999	824,714.00	958,468.00	16.2%
4) Books and Supplies		4000-4999	50,316.00	47,100.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	1,010,835.00	906,921.00	-10.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,526,163.00	11,296,117.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	292,396.00	330,463.00	13.0%
9) TOTAL, EXPENDITURES			16,061,302.00	16,135,830.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(253,048.00)	128,602.00	-150.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(253,048.00)	128,602.00	-150.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,550.38	303,502.38	-45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,550.38	303,502.38	-45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,550.38	303,502.38	-45.5%
2) Ending Balance, June 30 (E + F1e)			303,502.38	432,104.38	42.4%
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	5,362.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			146,169.88	274,302.88	87.7%
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	151,970.00	157,801.50	3.8%
Adult Education Fund Reserves	0000	9780		157,801.50	
Adult Education Fund Reserves	0000	9780	151,970.00		
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	2,767,905.00	3,126,510.00	13.0%
TOTAL, FEDERAL REVENUE			2,767,905.00	3,126,510.00	13.0%
<b>OTHER STATE REVENUE</b>					
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	11,526,163.00	11,296,117.00	-2.0%
Adult Education Program	6391	8590	460,610.00	965,151.00	109.5%
All Other State Revenue	All Other	8590	883,841.00	625,204.00	-29.3%
TOTAL, OTHER STATE REVENUE			12,870,614.00	12,886,472.00	0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	(2,574.00)	0.00	-100.0%
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	161,034.00	250,250.00	55.4%
Other Local Revenue					
All Other Local Revenue		8699	11,275.00	1,200.00	-89.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>169,735.00</b>	<b>251,450.00</b>	<b>48.1%</b>
<b>TOTAL, REVENUES</b>			<b>15,808,254.00</b>	<b>16,264,432.00</b>	<b>2.9%</b>

Proposed



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	785,414.00	799,342.00	1.8%
Other Certificated Salaries		1900	166,245.00	187,950.00	13.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>951,659.00</b>	<b>987,292.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	823,225.00	1,006,076.00	22.2%
Clerical, Technical and Office Salaries		2400	581,994.00	603,393.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,405,219.00</b>	<b>1,609,469.00</b>	<b>14.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	210,159.00	236,352.00	12.5%
PERS		3201-3202	298,434.00	385,330.00	29.1%
OASDI/Medicare/Alternative		3301-3302	34,546.00	39,944.00	15.6%
Health and Welfare Benefits		3401-3402	149,772.00	163,693.00	9.3%
Unemployment Insurance		3501-3502	1,176.00	1,295.00	10.1%
Workers' Compensation		3601-3602	42,398.00	46,703.00	10.2%
OPEB, Allocated		3701-3702	23,565.00	25,969.00	10.2%
OPEB, Active Employees		3751-3752	64,664.00	59,182.00	-8.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>824,714.00</b>	<b>958,468.00</b>	<b>16.2%</b>
<b>BOOKS AND SUPPLIES</b>					
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	27,829.00	27,600.00	-0.8%
Noncapitalized Equipment		4400	22,487.00	19,500.00	-13.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>50,316.00</b>	<b>47,100.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	191,654.00	0.00	-100.0%
Travel and Conferences		5200	155,397.00	177,000.00	13.9%
Dues and Memberships		5300	1,055.00	2,770.00	162.6%
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	55,533.00	28,242.00	-49.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	239,883.00	257,782.00	7.5%
Professional/Consulting Services and Operating Expenditures		5800	366,813.00	441,127.00	20.3%
Communications		5900	500.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,010,835.00</b>	<b>906,921.00</b>	<b>-10.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	11,291,569.00	11,066,865.00	-2.0%
To County Offices		7212	234,594.00	229,252.00	-2.3%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,526,163.00</b>	<b>11,296,117.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	292,396.00	330,463.00	13.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			292,396.00	330,463.00	13.0%
<b>TOTAL, EXPENDITURES</b>			16,061,302.00	16,135,830.00	0.5%

Proposed

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,569,857.00	4,729,373.00	-15.1%
3) Other State Revenue		8300-8599	4,086,264.00	3,134,745.00	-23.3%
4) Other Local Revenue		8600-8799	1,174,192.00	1,220,208.00	3.9%
5) TOTAL, REVENUES			10,830,313.00	9,084,326.00	-16.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	674,524.00	542,840.00	-19.5%
2) Classified Salaries		2000-2999	1,992,142.00	2,477,436.00	24.4%
3) Employee Benefits		3000-3999	995,842.00	1,249,082.00	25.4%
4) Books and Supplies		4000-4999	299,354.00	84,070.00	-71.9%
5) Services and Other Operating Expenditures		5000-5999	6,573,811.00	4,782,037.00	-27.3%
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	380,724.00	404,423.00	6.2%
9) TOTAL, EXPENDITURES			10,916,397.00	9,539,888.00	-12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(86,084.00)	(455,562.00)	429.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	86,331.00	495,664.00	474.1%
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			86,331.00	495,664.00	474.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			247.00	40,102.00	16135.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,002.00	8,249.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,002.00	8,249.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,002.00	8,249.00	3.1%
2) Ending Balance, June 30 (E + F1e)			8,249.00	48,351.00	486.1%
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	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	8,249.00	48,351.00	486.1%
Child Development Fund Reserves	0000	9780		48,351.00	
Child Development Fund Reserves	0000	9780	8,249.00		
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	5,569,857.00	4,729,373.00	-15.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,569,857.00</b>	<b>4,729,373.00</b>	<b>-15.1%</b>
<b>OTHER STATE REVENUE</b>					
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	4,086,264.00	3,134,745.00	-23.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,086,264.00</b>	<b>3,134,745.00</b>	<b>-23.3%</b>
<b>OTHER LOCAL REVENUE</b>					
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	246.00	0.00	-100.0%
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	19,356.00	New
All Other Fees and Contracts		8689	1,173,927.00	1,192,652.00	1.6%
Other Local Revenue					
All Other Local Revenue		8699	19.00	8,200.00	43057.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,174,192.00</b>	<b>1,220,208.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>10,830,313.00</b>	<b>9,084,326.00</b>	<b>-16.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	397,224.00	400,716.00	0.9%
Other Certificated Salaries		1900	277,300.00	142,124.00	-48.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>674,524.00</b>	<b>542,840.00</b>	<b>-19.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	330,302.00	New
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	655,709.00	713,078.00	8.7%
Clerical, Technical and Office Salaries		2400	316,008.00	383,871.00	21.5%
Other Classified Salaries		2900	1,020,425.00	1,050,185.00	2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,992,142.00</b>	<b>2,477,436.00</b>	<b>24.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	242,844.00	239,149.00	-1.5%
PERS		3201-3202	320,146.00	492,100.00	53.7%
OASDI/Medicare/Alternative		3301-3302	42,388.00	45,711.00	7.8%
Health and Welfare Benefits		3401-3402	241,790.00	312,682.00	29.3%
Unemployment Insurance		3501-3502	1,337.00	1,517.00	13.5%
Workers' Compensation		3601-3602	48,001.00	54,282.00	13.1%
OPEB, Allocated		3701-3702	26,668.00	30,203.00	13.3%
OPEB, Active Employees		3751-3752	72,668.00	73,438.00	1.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>995,842.00</b>	<b>1,249,082.00</b>	<b>25.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	153,007.00	25,801.00	-83.1%
Materials and Supplies		4300	126,147.00	58,269.00	-53.8%
Noncapitalized Equipment		4400	20,200.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>299,354.00</b>	<b>84,070.00</b>	<b>-71.9%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	6,177,536.00	4,500,743.00	-27.1%
Travel and Conferences		5200	58,616.00	45,123.00	-23.0%
Dues and Memberships		5300	0.00	75.00	New
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	24,452.00	33,276.00	36.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124,572.00	80,487.00	-35.4%
Professional/Consulting Services and Operating Expenditures		5800	188,635.00	103,174.00	-45.3%
Communications		5900	0.00	19,159.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,573,811.00</b>	<b>4,782,037.00</b>	<b>-27.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	380,724.00	404,423.00	6.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>380,724.00</b>	<b>404,423.00</b>	<b>6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,916,397.00</b>	<b>9,539,888.00</b>	<b>-12.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	86,331.00	495,664.00	474.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>86,331.00</b>	<b>495,664.00</b>	<b>474.1%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>86,331.00</b>	<b>495,664.00</b>	<b>474.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	16,000.00	11,000.00	-31.3%
5) TOTAL, REVENUES			16,000.00	11,000.00	-31.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,000.00	11,000.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,000.00	11,000.00	-31.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	734,129.31	750,129.31	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,129.31	750,129.31	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,129.31	750,129.31	2.2%
2) Ending Balance, June 30 (E + F1e)			750,129.31	761,129.31	1.5%
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	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	750,129.31	761,129.31	1.5%
Reserve for Workers Compensation	0000	9780		761,129.31	
Reserve for Workers Compensation	0000	9780	750,129.31		
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,000.00	11,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,000.00	11,000.00	-31.3%
<b>TOTAL, REVENUES</b>			16,000.00	11,000.00	-31.3%

Proposed

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,800.00	3,800.00	0.0%
5) TOTAL, REVENUES			3,800.00	3,800.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,800.00	3,800.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,800.00	3,800.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,851.03	177,651.03	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,851.03	177,651.03	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,851.03	177,651.03	2.2%
2) Ending Balance, June 30 (E + F1e)			177,651.03	181,451.03	2.1%
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			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	177,651.03	181,451.03	2.1%
Other Assignments	0000	9780		181,451.03	
Other Assignments	0000	9780	177,651.03		
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	3,800.00	3,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,800.00</b>	<b>3,800.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,800.00</b>	<b>3,800.00</b>	<b>0.0%</b>

Proposed

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	192,802.00	148,300.00	-23.1%
5) TOTAL, REVENUES			192,802.00	148,300.00	-23.1%
<b>B. EXPENDITURES</b>					
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	375,825.00	375,850.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			375,825.00	375,850.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(183,023.00)	(227,550.00)	24.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(183,023.00)	(227,550.00)	24.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	471,404.40	288,381.40	-38.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			471,404.40	288,381.40	-38.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			471,404.40	288,381.40	-38.8%
2) Ending Balance, June 30 (E + F1e)					
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	288,381.40	60,831.40	-78.9%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	189,282.00	145,285.00	-23.2%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	3,520.00	3,015.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			192,802.00	148,300.00	-23.1%
<b>TOTAL, REVENUES</b>			192,802.00	148,300.00	-23.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	90,825.00	80,850.00	-11.0%
Other Debt Service - Principal		7439	285,000.00	295,000.00	3.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			375,825.00	375,850.00	0.0%
<b>TOTAL, EXPENDITURES</b>			375,825.00	375,850.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital 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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	504,184.00	7,695,000.00	1426.2%
4) Other Local Revenue		8600-8799	(6,184.00)	0.00	-100.0%
5) TOTAL, REVENUES			498,000.00	7,695,000.00	1445.2%
<b>B. EXPENDITURES</b>					
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	498,000.00	7,695,000.00	1445.2%
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			498,000.00	7,695,000.00	1445.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	504,184.00	7,695,000.00	1426.2%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			504,184.00	7,695,000.00	1426.2%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(6,184.00)	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(6,184.00)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			498,000.00	7,695,000.00	1445.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	284,500.00	New
Buildings and Improvements of Buildings		6200	498,000.00	7,410,500.00	1388.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			498,000.00	7,695,000.00	1445.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			498,000.00	7,695,000.00	1445.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Proposed

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)					
			0.00	0.00	0.0%

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 (2017-18)	229,071.45	231,640.85	N/A	Met
Second Prior Year (2018-19)	230,480.48	232,847.40	N/A	Met
First Prior Year (2019-20)	231,640.85	232,678.44	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 MET - Projected County Operations Grant ADA 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)



**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 (2017-18)	211.69	600.70	231,640.85	0.00
Second Prior Year (2018-19)	187.80	630.87	232,847.40	0.00
First Prior Year (2019-20)	214.60	694.80	232,678.44	0.00
Historical Average:	204.70	642.12	232,388.90	0.00

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

<b>Budget Year (2020-21)</b> (historical average plus 2%):	<b>208.79</b>	<b>654.96</b>	<b>237,036.68</b>	<b>0.00</b>
<b>1st Subsequent Year (2021-22)</b> (historical average plus 4%):	<b>212.89</b>	<b>667.80</b>	<b>241,684.46</b>	<b>0.00</b>
<b>2nd Subsequent year (2022-23)</b> (historical average plus 6%):	<b>216.98</b>	<b>680.65</b>	<b>246,332.23</b>	<b>0.00</b>

**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 (2020-21)	210.12	675.38	232,678.44	0.00
1st Subsequent Year (2021-22)	210.12	675.38	232,678.44	0.00
2nd Subsequent Year (2022-23)	210.12	675.38	232,678.44	0.00
Status:	Not Met	Not Met	Met	Met

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

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

- 1a. STANDARD 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)

The increase in Alternative Education Grant ADA and District Funded County Program ADA is due to the expansion of the Senior Extension program at existing sites (Hickey, North Area, Gerber) over the last few years and further growth at the new Cordova Lane site in 2020/21.



Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
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))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	214.60	210.12	210.12	210.12
b. Prior Year ADA (Funded)		214.60	210.12	210.12
c. Difference (Step 1a minus Step 1b)		(4.48)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.09%	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)	27,970,026.00	27,931,789.00	27,931,789.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	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)	-2.09%	0.00%	0.00%
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))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	-2.09%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	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)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	-2.09%	0.00%	0.00%

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

-3.09% to -1.09%	-1.00% to 1.00%	-1.00% to 1.00%
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**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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	24,703,964.00	25,243,929.00	25,243,929.00	25,243,929.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	48,819,525.00	49,254,857.00	49,254,857.00	49,254,857.00
County Office's Projected Change in LCFF Revenue:		0.89%	0.00%	0.00%
<b>Standard:</b>		<b>-3.09% to -1.09%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		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)

The increased LCFF revenue in FY 2020-21 is due to using higher estimated property taxes. The estimated property taxes from Prior Year 2019-20 (Second Interim) are \$539,000 lower than the P-2 property taxes that came out after Second Interim.

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	0.89%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.11% to 5.89%	-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 (2019-20)	70,351,415.00		
Budget Year (2020-21)	72,040,259.00	2.40%	Met
1st Subsequent Year (2021-22)	72,365,610.00	0.45%	Met
2nd Subsequent Year (2022-23)	74,404,442.00	2.82%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

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

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	0.89%	0.00%	0.00%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.11% to 10.89%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.11% to 5.89%	-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 (2019-20)	12,451,423.00		
Budget Year (2020-21)	8,629,745.00	-30.69%	Yes
1st Subsequent Year (2021-22)	8,576,582.00	-0.62%	No
2nd Subsequent Year (2022-23)	8,576,582.00	0.00%	No

**Explanation:**  
(required if Yes)

2020-21 does not include one-time funds from 2019-20: \$(750,000) contract amendment of the Alcohol & Substance Abuse Prevention grant and \$(1.3 million) MediCal Administrative Activities for reimbursements made in arrears. 2020-21 includes estimated \$(468,000) reductions in Title II and Title III awards; \$(556,000) due to the Student Support and Academic Enrichment grant ending; \$(587,000) to transition SETA Early Head Start from Fund 01 to Fund 12; miscellaneous adjustments to federal grants and contracts.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2019-20)	23,282,975.00		
Budget Year (2020-21)	20,971,809.00	-9.93%	Yes
1st Subsequent Year (2021-22)	20,971,809.00	0.00%	No
2nd Subsequent Year (2022-23)	20,971,809.00	0.00%	No

**Explanation:**  
(required if Yes)

2020-21 includes reductions of \$(454,000) in Census 2020 and \$(388,000) Bilingual Teacher Professional Development due to both programs ending. 2020-21 includes estimated reductions of \$(384,000) in Geographic Lead Agency grant, \$(322,000) in Adult ReEntry contract, \$(316,000) in History/Social Science Framework Implementation grant, and \$(233,000) in the Workability contract; miscellaneous adjustments to state grants and contracts.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2019-20)	41,431,705.00		
Budget Year (2020-21)	40,141,298.00	-3.11%	No
1st Subsequent Year (2021-22)	40,141,298.00	0.00%	No
2nd Subsequent Year (2022-23)	40,141,298.00	0.00%	No

**Explanation:**  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2019-20)	2,757,992.00		
Budget Year (2020-21)	2,258,319.00	-18.12%	Yes
1st Subsequent Year (2021-22)	2,258,300.00	0.00%	No
2nd Subsequent Year (2022-23)	2,258,300.00	0.00%	No

**Explanation:**  
(required if Yes)

Expenditures decreased due to the grants and contracts that are reduced in 2020-21.

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

First Prior Year (2019-20)	22,763,908.00		
Budget Year (2020-21)	17,720,819.00	-22.15%	Yes
1st Subsequent Year (2021-22)	17,720,900.00	0.00%	No
2nd Subsequent Year (2022-23)	17,721,600.00	0.00%	No

**Explanation:**  
(required if Yes)

Expenditures decreased due to the grants and contracts that are reduced in 2020-21.

**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
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**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2019-20)	77,166,103.00		
Budget Year (2020-21)	69,742,852.00	-9.62%	Not Met
1st Subsequent Year (2021-22)	69,689,689.00	-0.08%	Met
2nd Subsequent Year (2022-23)	69,689,689.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

First Prior Year (2019-20)	25,521,900.00		
Budget Year (2020-21)	19,979,138.00	-21.72%	Not Met
1st Subsequent Year (2021-22)	19,979,200.00	0.00%	Met
2nd Subsequent Year (2022-23)	19,979,900.00	0.00%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)

2020-21 does not include one-time funds from 2019-20: \$(750,000) contract amendment of the Alcohol & Substance Abuse Prevention grant and \$(1.3 million) MediCal Administrative Activities for reimbursements made in arrears. 2020-21 includes estimated \$(468,000) reductions in Title II and Title III awards; \$(556,000) due to the Student Support and Academic Enrichment grant ending; \$(587,000) to transition SETA Early Head Start from Fund 01 to Fund 12; miscellaneous adjustments to federal grants and contracts.

**Explanation:**  
Other State Revenue  
(linked from 4B  
if NOT met)

2020-21 includes reductions of \$(454,000) in Census 2020 and \$(388,000) Bilingual Teacher Professional Development due to both programs ending. 2020-21 includes estimated reductions of \$(384,000) in Geographic Lead Agency grant, \$(322,000) in Adult ReEntry contract, \$(316,000) in History/Social Science Framework Implementation grant, and \$(233,000) in the Workability contract; miscellaneous adjustments to state grants and contracts.

**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)

Expenditures decreased due to the grants and contracts that are reduced in 2020-21.

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)

Expenditures decreased due to the grants and contracts that are reduced in 2020-21.

**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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	36,806,427.00	1,104,192.81	1,104,195.00	Met

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

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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



**6. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
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)	1,980,000.00	2,011,000.00	2,065,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	30,859,782.59	38,781,292.53	35,668,064.59
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	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	32,839,782.59	40,792,292.53	37,733,064.59
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,637,337.19	93,856,928.08	97,745,858.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	44,591,032.00	45,962,229.33	10,495,739.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	144,228,369.19	139,819,157.41	108,241,597.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	22.8%	29.2%	34.9%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>7.6%</b>	<b>9.7%</b>	<b>11.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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 (2017-18)	(5,583,237.29)	46,218,698.21	12.1%	Not Met
Second Prior Year (2018-19)	9,646,118.51	35,727,186.77	N/A	Met
First Prior Year (2019-20)	8,966,785.00	36,123,540.00	N/A	Met
Budget Year (2020-21) (Information only)	6,859,461.00	36,806,427.00		

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

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

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

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

2017-18: One-time \$11.5 million contribution to the PERS Trust to prefund the OPEB liability.

**7. CRITERION: Fund Balance**

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

**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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): Sacramento COE (BJ)

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	10,069,587.00	10,069,587.00	10,069,587.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	59,492,676.96	63,001,323.83	N/A	Met
Second Prior Year (2018-19)	56,198,708.83	57,418,086.54	N/A	Met
First Prior Year (2019-20)	64,697,585.54	67,064,205.05	N/A	Met
Budget Year (2020-21) (Information only)	76,030,990.05			

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

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

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

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

Explanation:  
(required if NOT met)

**8. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	93,442,427	93,264,149	95,294,819
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	93,442,427.00	93,264,149.00	95,294,819.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	10,069,587.00	10,069,587.00	10,069,587.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	93,442,427.00	93,264,149.00	95,294,819.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,868,848.54	1,865,282.98	1,905,896.38
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>2,132,000.00</b>	<b>2,132,000.00</b>	<b>2,132,000.00</b>

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	2,132,000.00	2,132,000.00	2,132,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	42,889,576.59	48,427,284.59	53,054,333.59
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)	0.00		
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)	45,021,576.59	50,559,284.59	55,186,333.59
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	48.18%	54.21%	57.91%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,132,000.00</b>	<b>2,132,000.00</b>	<b>2,132,000.00</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
 (required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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

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

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(3,609,702.00)			
Budget Year (2020-21)	(3,519,227.00)	(90,475.00)	-2.5%	Met
1st Subsequent Year (2021-22)	(3,519,200.00)	(27.00)	0.0%	Met
2nd Subsequent Year (2022-23)	(3,519,200.00)	0.00	0.0%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2019-20)	86,331.00			
Budget Year (2020-21)	495,664.00	409,333.00	474.1%	Not Met
1st Subsequent Year (2021-22)	495,700.00	36.00	0.0%	Met
2nd Subsequent Year (2022-23)	495,700.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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)

Starting in 2020-21, increase contribution to Child Development Fund 12 due to Early Learning department's Coordination budget moving from Fund 01 to Fund 12.

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

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

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Proposed

**S6. Long-term Commitments**

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

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

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

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

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

1. Does your county office have long-term (multiyear) commitments?  
(If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	01-0000 / 25-9010	01-7439 / 25-7438	2,310,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,246,827

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
<b>TOTAL:</b>				3,556,827

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	375,825	375,850	375,525	379,850
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
<b>Total Annual Payments:</b>	375,825	375,850	375,525	379,850
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>No</b>	<b>Yes</b>



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. YES - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

Increases are negligible, will cover with general fund and capital facilities fund.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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?

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

	Self-Insurance Fund	Government Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	59,548,833.00
b. OPEB plan(s) fiduciary net position (if applicable)	47,743,857.48
c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,804,975.52
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,766,899.00	1,818,130.00	1,870,595.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,888,350.00	1,911,010.00	1,933,942.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,733,589.00	2,853,692.00	3,000,063.00
d. Number of retirees receiving OPEB benefits	437	437	437

**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)

No
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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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

Proposed

**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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	137.0	135.0	135.0	135.0

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

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

No

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

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

SCOETA negotiations unsettled for 2020/21.

Negotiations Settled

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

4. Salary settlement:

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year			

or

**Multiyear Agreement**

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

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

[ ]

Negotiations Not Settled

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

154,174

6. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,171,164	1,185,218	1,199,440
Capped	Capped	Capped
0.0%	1.2%	1.2%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
182,815	181,492	183,670
1.2%	1.2%	1.2%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
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.):

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**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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	309.0	310.5	310.5	310.5

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

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

No

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

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

CSEA negotiations unsettled for 2020/21.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

211,733

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

6. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,693,677	2,726,001	2,758,713
Capped	Capped	Capped
0.0%	1.2%	1.2%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
251,067	254,159	257,208
1.2%	1.2%	1.2%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
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.):

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	155.5	154.6	154.6	154.6

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

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

n/a

If Yes, complete question 2.

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

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

223,557

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,341,199	1,357,294	1,373,581
Percent of H&W cost paid by employer	Capped	Capped	Capped
Percent projected change in H&W cost over prior year	0.0%	1.2%	1.2%

**Management/Supervisor/Confidential 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	No	No	No
Cost of step & column adjustments	n/a	n/a	n/a
Percent change in step & column over prior year	n/a	n/a	n/a

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	n/a	n/a	n/a
Percent change in cost of other benefits over prior year	n/a	n/a	n/a



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

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

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

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

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

**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?

Proposed

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1.** Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5.** Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to CDE)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of County Office Budget Criteria and Standards Review**

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