Sacramento Office of Education County

STATE FINANCIAL REPORT 2019-2020

July 1, 2019

July 1 Budget FINANCIAL REPORTS 2019-20 Budget County Office of Education Certification

ANNUAL BUDGET REPORT:

July 1, 2019 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 25, 2019 Place: Sacramento County Office of Educ Signed: Date: June 11, 2019 Chrk/Secretary of the County Board Time: 6:30 p.m. riginal 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 " e follo, ing: Superintendent's Name: David Go Jon Chief Business Official's Name: Tamara Canchez CBO's Title: Ass Sup Diness Services CBO's Telepho e: 1 16) 28-2251

C. teria 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.

CRITE	RIA 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.		Х

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CRITE	RIA AND STANDARDS	(continued)	Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	х	
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.	х	
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.		Х
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.	х	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
7	Fund Balance	Unrestricted county school service fund to the been overestimated by more than the stank and or two or more of the last three fiscal years.	х	
8	Reserves	Projected available reserves (c.) resards for economic uncertainties, unassigned/inappromitated amounts) meet minimum requirements for the budge and two subsequent fiscal years.	х	

SUPPL	LEMENTAL INFORMAT	ION	No	Yes
S1	Contingent Liabilities	Are there 'n vn or contingent liabilities (e.g., financial or program audits, 'i gatio. of .e compliance reviews) that may impact the indust?	х	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are i.ere ongoing county school service fund expenditures in excess if one percent of the total county school service fund expenditures to the total county school service fund expenditures in excess to the total county school service fund expenditures in excess to the total county school service fund expenditures in excess to the total county school service fund expenditures in excess to the total county school service fund expenditures in excess to the total county school service fund expenditures to the school service fund expenditures to the school service fund expenditures to the school service fund expe	х	
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?	х	
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)?	х	
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?	х	

July 1 Budget FINANCIAL REPORTS 2019-20 Budget

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SUPPL	EMENTAL INFORMAT	ION (continued)	No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 	х	
S7a	Postemployment Benefits Other than	Does the county office provide postemployment benefits other than pensions (OPEB)?		Х
	Pensions	If yes, are they lifetime benefits?		Х
		 If yes, do benefits continue beyond age 65? 		Х
		 If yes, are benefits funded by pay-as-you-go? 	Х	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
		Classified? (Section S8B, Line 1)	Х	
		 Management/supervisor/confidential? Second Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the county office of educat in governing board adopt an LCAP or approve an update to the sAP ifective for the budget year?		х
		 Approval date for adoption of the LCA' or approval of an update to the LCAP: 	Jun 2	5, 2019
S10	LCAP Expenditures	Does the county office ceduca on's budget include the expenditures necessary to the least secribe in the Local Control and Accountability Plan and Annual indate Template, Section 3: Actions, Services, and Expersion 5?		х

ADDIT	IONAL FISCAL INDICA	⁻ ORS	No	Yes
A1	Negative Cash Flow	cash flow projections show that the county office will end the burget year with a negative cash balance in the county school servule fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	

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



July 1 Budget 2019-20 Budget Workers' Compensation Certification

34 10348 0000000 Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

cour educ shal	suant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the nty superintendent of schools annually shall provide information to the governing board of the county board of cation regarding the estimated accrued but unfunded cost of those claims. The county board of education annually I certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget e county office of education for the cost of those claims.
To t	ne 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
(<u>X</u>)	This county office of education is self-insured for workers' compensation through a JPA, and offers the following information: Schools Insurance Authority
()	This county office of education is not self-insured for workers' compense on claims.
Signed	
	Clerk/Secretary of the Governing Board (Original signature required)
	For additional information on this certification, plase contact:
Name:	Tamara Sanchez
Title:	Assoc. Supt. Business Se_ ces
Telephone:	(916) 228-2551
E-mail:	tsanchez@scoe.net

	2018-	19 Estimated	Actuals	2	2019-20 Budget			
				Estimated P-2	Estimated	Estimated		
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA		
B. COUNTY OFFICE OF EDUCATION								
1. County Program Alternative Education ADA								
a. County Group Home and Institution Pupils								
b. Juvenile Halls, Homes, and Camps	129.90	132.16	132.16	120.72	120.72	120.72		
 c. Probation Referred, On Probation or Parole, 								
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	50.52	77.24	77.24	76.57	76.57	76.57		
d. Total, County Program Alternative Education								
ADA (Sum of Lines B1a through B1c)	180.42	209.40	209.40	197.29	197.29	197.29		
2. District Funded County Program ADA								
a. County Community Schools	340.87	322.27	322.27	376.27	376.27	376.27		
 b. Special Education-Special Day Class 	270.41	270.41	270.41	270.41	270.41	270.41		
c. Special Education-NPS/LCI								
d. Special Education Extended Year	16.98	16.98	16.98	16.98	16.98	16.98		
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]								
g. Total, District Funded County Program ADA								
(Sum of Lines B2a through B2f)	628.26	609.66	609.	663.66	663.66	663.66		
3. TOTAL COUNTY OFFICE ADA								
(Sum of Lines B1d and B2g)	808.68	819.06	<u></u>	860.95	860.95	860.95		
4. Adults in Correctional Facilities								
5. County Operations Grant ADA	233,891.72	ور 231,64	25., J.85	231,640.85	231,640.85	231,640.85		
6. Charter School ADA								
(Enter Charter School ADA using			/ . /					
Tab C. Charter School ADA)								

		2018	8-19 Estimated Actua	als	2019-20 Budget			
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	30,125,643.00	0.00	30,125,643.00	30,122,280.00	0.00	30,122,280.00	0.0%
2) Federal Revenue	8100-8299	71,216.00	10,412,302.00	10,483,518.00	2,400.00	7,287,094.00	7,289,494.00	-30.5%
3) Other State Revenue	8300-8599	1,768,499.00	22,958,310.00	24,726,809.00	1,619,416.00	20,425,772.00	22,045,188.00	-10.8%
4) Other Local Revenue	8600-8799	15,843,841.00	22,092,502.00	37,936,343.00	15,003,139.00	23,298,404.00	38,301,543.00	1.0%
5) TOTAL, REVENUES		47,809,199.00	55,463,114.00	103,272,313.00	46,747,235.00	51,011,270.00	97,758,505.00	-5.3%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	8,976,791.00	12,714,528.00	21,691,319.00	9,827,836.00	12,408,465.00	22,236,301.00	2.5%
2) Classified Salaries	2000-2999	13,584,997.00	13,359,737.00	26,944,734.00	14,316,641.00	14,026,430.00	28,343,071.00	5.2%
3) Employee Benefits	3000-3999	8,042,116.00	11,054,320.00	19,096,436.00	8,803,828.00	11,348,088.00	20,151,916.00	5.5%
4) Books and Supplies	4000-4999	1,553,622.00	1,258,802.00	2,812,424.00	1,205,525.00	950,400.00	2,155,925.00	-23.3%
5) Services and Other Operating Expenditures	5000-5999	6,358,542.00	14,991,654.00	21,350,196.00	7,015,013.00	10,783,527.00	17,798,540.00	-16.6%
6) Capital Outlay	6000-6999	1,102,917.00	71,745.00	1,174,662.00	515,700.00	8,969.00	524,669.00	-55.3%
7) Other Outgo (excluding Transfers of Indirect	7100-7299							
Costs)	7400-7499	2,209,277.00	532,500.00	2,741,777.00	636,404.00	497,500.00	1,133,904.00	-58.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(4,582,615.00)	3,946,757.00	(635,858.00)	(4,500,851.00)	3,846,642.00	(654,209.00)	2.9%
9) TOTAL, EXPENDITURES		37,245,647.00	57,930,043.00	95,175,690.00	*820,096.00	53,870,021.00	91,690,117.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		10,563,552.00	(2,466,929.00)	8,096,623.00	8,92 139.00	(2,858,751.00)	6,068,388.00	-25.1%
D. OTHER FINANCING SOURCES/USES			,			, , , , ,		
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	83,479.00	0 /	8 <u>3,479.00</u>	83,251.00	0.00	83,251.00	-0.3%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.0	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(3,200,574.00)	2 <u>00,574.0</u> 0	0.00	(3,259,065.00)	3,259,065.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(3,284,053	3,∠	(83,479.00)	(3,342,316.00)	3,259,065.00	(83,251.00)	-0.3%

			201	8-19 Estimated Actu	als		2019-20 Budget	-	
		01.1	Harrist Co. 1	Daniel I	Total Fund	Hannat State 1	Destrict: 1	Total Fund	% Diff
Description R	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,279,499.00	733,645.00	8,013,144.00	5,584,823.00	400,314.00	5,985,137.00	-25.3%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	57,418,086.54	6,551,890.49	63,969,977.03	64,697,585.54	7,285,535.49	71,983,121.03	12.5%
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)			57,418,086.54	6,551,890.49	63,969,977.03	64,697,585.54	7.285.535.49	71,983,121.03	12.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,418,086.54	6,551,890.49	63,969,977.03	64,697,585.54	7,285,535.49	71,983,121.03	12.5%
2) Ending Balance, June 30 (E + F1e)			64,697,585.54	7,285,535.49	71,983,121.03	70,282,408.54	7,685,849.49	77,968,258.03	8.3%
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	344,372.91	0.00	344,372.91	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	7,285,535.49	7,285,535.49	0.00	7,685,849.49	7,685,849.49	5.5%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments		9750 9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	24,834,556.18	0.00	24,8 ,00 3	3,105.09	0.00	33,338,105.09	34.2%
Accountability & Assessment	0000	9780				217,407.65		217,407.65	
Accountability Funds for COEs	0000 0000	9780 9780				,387.55 34,304.42		39,387.55 534,304.42	
Adult Re-Entry Programs After School - Local	0000	9780				34,304.42 155,741.76		55,741.76	
AVID - Local	0000	9780				154.82		154.82	
C & I Local - English-Language Arts	0000	9780				4,445,889.82		4,445,889.82	
C & I Local - Math/Science CA Student Opportnty & Access Prog	0000 0000	9780 9780				1,027,833.10 201,415.71		1,027,833.10 201,415.71	
Career Technical Education	0000	9780				2,338,879.37		2,338,879.37	
Civics Engagement Projects	0000	9780				5,657.90 43,453.82		5,657.90 43,453.82	
Claims Administration-Unemployment CNTS/Telephones	0000 0000	9780 9780				494,320.67		494,320.67	
Community Schools	0000	9780				531,265.86		531,265.86	
Community Schools CARE Deferred Maintenance	0000 0000	9780 9780				567,031.92 1,109,372.61		567,031.92 1,109,372.61	
English Language Prof Devlp	0000	9780				39,706.81		39,706.81	
Foster Youth Services - Local	0000	9780	Д			475,007.97		475,007.97	
Gerber Community Sch Construction Health & Welfare Pool	0000 0000	9780 978°		· ·		10,000,000.00 2,389,984.40		10,000,000.00 2,389,984.40	
Information Services	0000	9780				479,645.15		479,645.15	
Instructional Support Services	0000	80				1,241,223.02		1,241,223.02	
Internet & Media Services Juvenile Court Schools	000°	30 780				629,424.40 226,101.53		629,424.40 226,101.53	
K-12 Coaching	0000	9780				94,466.30		94,466.30	
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780				183,744.54		183,744.54	
Misc. Unrestricted PrevLocal/FNL/CL/ProjSAVE Local	0000	9780 780				24,401.78 18,874.23		24,401.78 18,874.23	
Planning & Improvement - Local	0000	9780				108,558.86		108,558.86	
School of Education - Leadership School of Education - Teaching	0000 0000	9780 9780				709,945.59 1.344.317.10		709,945.59 1,344,317.10	
Science - Local	0000	9780				97,626.50		97,626.50	
SCOE Arts Program	0000	9780				30,886.69		30,886.69	
Sly Park System of Support	0000 0000	9780 9780				261,740.02 3,159,265.00		261,740.02 3,159,265.00	
Technology Svcs Local/Video Prod	0000	9780				171,223.71		171,223.71	
Williams-Related Oversight	0000	9780	425 947 40		435 947 40	39,844.51		39,844.51	
Accountability & Assessment Accountability Funds for COEs	0000 0000	9780 9780	435,817.40 39,387.55		435,817.40 39,387.55				
Adult Re-Entry Programs	0000	9780	633,587.42		633,587.42				
After School - Local AVID - Local	0000 0000	9780 9780	61,945.76 141,297.82		61,945.76 141,297.82				
C & I Local - English-Language Arts	0000	9780	5,581,756.82		5,581,756.82				
C & I Local - Math/Science	0000	9780	1,766,239.10		1,766,239.10				
CA Student Opportnty & Access Prog Career Tech Ed Incentive Grant - Local	0000 0000	9780 9780	153,522.71 30,080.22		153,522.71 30,080.22				
Career Technical Education	0000	9780	2,949,081.37		2,949,081.37				
Civics Engagement Projects	0000	9780	26,447.90		26,447.90				
Claims Administration-Unemployment	0000	9780	45,697.82		45,697.82 481.610.81				
CNTS/Telephones Community Schools	0000 0000	9780 9780	481,619.81 489,014.86		481,619.81 489,014.86				
Community Schools CARE	0000	9780	466,873.92		466,873.92				
Deferred Maintenance	0000	9780	868,619.61		868,619.61				
English Language Prof Devlp Foster Youth Services - Local	0000 0000	9780 9780	189,537.81 665,225.97		189,537.81 665,225.97				
		0,00	2,345,052.40		2,345,052.40				

				8-19 Estimated Act	uals	2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Information Services	0000	9780	316,143.35		316,143.35				
Instructional Support Services	0000	9780	931,908.02		931,908.02				
Internet & Media Services	0000	9780	799,263.40		799,263.40				
Juvenile Court Schools	0000	9780	228,826.53		228,826.53				
K-12 Coaching	0000	9780	94,466.30		94,466.30				
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780	210,134.54		210,134.54				
Misc. Unrestricted	0000	9780	43,062.56		43,062.56				
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780	79,395.23		79,395.23				
Planning & Improvement - Local	0000	9780	113,404.86		113,404.86				
School of Education - Leadership	0000	9780	742,010.59		742,010.59				
School of Education - Teaching	0000	9780	1,137,241.10		1,137,241.10				
Science - Local	0000	9780	110,743.50		110,743.50				
SCOE Arts Program	0000	9780	22,449.69		22,449.69				
Sly Park	0000	9780	420,003.02		420,003.02				
System of Support	0000	9780	2,082,631.00		2,082,631.00				
Technology Svcs Local/Video Prod	0000	9780	92,221.71		92,221.71				
Williams-Related Oversight	0000	9780	39,844.51		39,844.51				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,011,000.00	0.00	2,011,000.00	2,065,000.00	0.00	2,065,000.00	2.79
Unassigned/Unappropriated Amount		9790	37,477,656.45	0.00	37,477,656.45	34,849,303.45	0.00	34,849,303.45	-7.09



			2018	3-19 Estimated Actu	als		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columr C & F
_CFF SOURCES	Resource Godes	Coucs	(*)	(5)	(0)	(5)	(-)	(.,	
Principal Apportionment State Aid - Current Year		8011	21,280,857.00	0.00	21,280,857.00	21,325,574.00	0.00	21,325,574.00	0.2
Education Protection Account State Aid - Currel	nt Year	8012	2,968,797.00	0.00	2,968,797.00	2,968,797.00	0.00	2,968,797.00	0.0
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions		8021	178,832.00	0.00	178,832.00	173,968.00	0.00	173,968.00	-2.7
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes		0020	0.00	0.00	0.00	5.55	0.00	5.00	0.
Secured Roll Taxes		8041	16,595,370.00	0.00	16,595,370.00	17,389,908.00	0.00	17,389,908.00	4.
Unsecured Roll Taxes		8042	789,589.00	0.00	789,589.00	638,052.00	0.00	638,052.00	-19.
Prior Years' Taxes		8043	270,038.00	0.00	270,038.00	251,978.00	0.00	251,978.00	-6.
Supplemental Taxes		8044	449,809.00	0.00	449,809.00	524,523.00	0.00	524,523.00	16.
Education Revenue Augmentation									
Fund (ERAF)		8045	5,152,284.00	0.00	5,152,284.00	4,247,684.00	0.00	4,247,684.00	-17.
Community Redevelopment Funds (SB 617/699/1992)		8047	406,984.00	0.00	406,984.00	422,987.00	0.00	422,987.00	3.
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604)		0070	0.00	0.00	0.00	0.00	0.00	0.00	
Royalties and Bonuses		8081	0.00	0.00		0.00	0.00	0.00	0
Other In-Lieu Taxes		8082	3,100.00	0.00	3,10 00	1,800.00	0.00	1,800.00	-41
Less: Non-LCFF (50%) Adjustment		8089	(1,550.00)	0.00		(1,550.00)	0.00	(1,550.00)	0
Subtotal, LCFF Sources LCFF Transfers			48,094,110.00	0.0	48,0 1,110.00	47,943,721.00	0.00	47,943,721.00	-0.
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0
All Other LCFF Transfers -	A II O II	2004			0.00	0.00	0.00	0.00	_
Current Year	All Other	8091	20	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property	/ Taxes	8096 8097	(17 000 467.0	0.00	0.00	0.00	0.00		0.
Property Taxes Transfers LCFF/Revenue Limit Transfers - Prior Years		8097		0.00	(17,968,467.00)	0.00	0.00	(17,821,441.00)	-0. 0.
		8099	30,125,643 0		0.00				
TOTAL, LCFF SOURCES EDERAL REVENUE			30,125,643	0.00	30,125,643.00	30,122,280.00	0.00	30,122,280.00	0
EDERAL REVENUE									
Maintenance and Operations		10	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education Entitlement		181	0.00	576,715.00	576,715.00	0.00	583,600.00	583,600.00	1.
Special Education Discretionary Grants		8182	0.00	663,689.00	663,689.00	0.00	552,352.00	552,352.00	-16
Child Nutrition Programs		8220	0.00	75,000.00	75,000.00	0.00	75,000.00	75,000.00	0.
Donated Food Commodities		,221	0.00	0.00	0.00	0.00	0.00	0.00	0.
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.
Title I, Part A, Basic	3010	8290		1,627,028.00	1,627,028.00		1,565,640.00	1,565,640.00	-3.
Title I, Part D, Local Delinquent	5510	0200		1,021,020.00	1,021,020.00		1,000,040.00	1,000,040.00	J.,
Programs	3025	8290		357,785.00	357,785.00		296,019.00	296,019.00	-17.
Title II, Part A, Supporting Effective Instruction	4035	8290		489,414.00	489,414.00		364,743.00	364,743.00	-25.
Title III, Part A, Immigrant Studen									l

	<u> </u>		201	8-19 Estimated Actu	als		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.09
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		1,593,403.00	1,593,403.00		1,275,709.00	1,275,709.00	-19.9%
Career and Technical	4204, 0010, 0000	0200		1,000,400.00	1,000,400.00		1,270,700.00	1,270,700.00	10.07
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	71,216.00	5,029,268.00	5,100,484.00	2,400.00	2,574,031.00	2,576,431.00	-49.59
TOTAL, FEDERAL REVENUE			71,216.00	10,412,302.00	10,483,518.00	2,400.00	7,287,094.00	7,289,494.00	-30.59
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311		2,128,920.00	2,128,920.00		794,342.00	794,342.00	-62.79
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	3,149,411.00	3,149 411.00	0.00	3,258,380.00	3,258,380.00	3.59
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	5,500.00	_5 ′ <u>J.00</u>	0.00	5,500.00	5,500.00	0.09
Mandated Costs Reimbursements		8550	431,902.00	0.00	4 202.00	285,025.00	0.00	285,025.00	-34.09
Lottery - Unrestricted and Instructional Materials	s	8560	130,254.00	48,921	79,175.00	128,048.00	44,944.00	172,992.00	-3.59
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.0	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	00	35,000.00	35,000.00	0.00	0.00	0.00	-100.09
After School Education and Safety (ASES)	6010	8590		251,441.00	251,441.00		251,441.00	251,441.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		211,544.00	211,544.00		326,588.00	326,588.00	54.49
California Clean Energy Jobs Act	6230	859		0.00	0.00		0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	30		913,502.00	913,502.00		0.00	0.00	-100.09
American Indian Early Childhood Education	721	590		0.00	0.00		0.00	0.00	0.09
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	J590	1,206,343.00	16,214,071.00	17,420,414.00	1,206,343.00	15,744,577.00	16,950,920.00	-2.7
TOTAL, OTHER STATE REVENUE			1,768,499.00	22,958,310.00	24,726,809.00	1,619,416.00	20,425,772.00	22,045,188.00	-10.89

			2018	-19 Estimated Actua	als		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
OTHER LOCAL REVENUE		00000	(-7	(-)	(0)	(=)	(=)	(-)	
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
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	(
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	(
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	(
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	(
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	(
Penalties and Interest from Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Sales		0023	0.00	0.00	0.00	0.00	0.00	0.00	<u> </u>
Sale of Equipment/Supplies		8631	2,024.00	0.00	2,024.00	0.00	0.00	0.00	-100
Sale of Publications		8632	150,025.00	0.00	150,025.00	150,025.00	0.00	150,025.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	443.00	0.00	443.00	100.00	0.00	100.00	-7
Leases and Rentals		8650	200,810.00	0.00	200,810.00	30 844.00	0.00	304,844.00	5
Interest		8660	600,000.00	0.00	<u>J0,000</u>	نان 0,000.00	0.00	600,000.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0 1	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	7,159,048.00	,753,768.00	8,912,816.00	5,935,829.00	1,902,253.00	7,838,082.00	-1
Mitigation/Developer Fees		8681	0.00	0.5	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	1,713,28 00	856,096.00	5,569,382.00	1,525,443.00	4,484,886.00	6,010,329.00	
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1, 2001	0.00	1,550.00	1,550.00	0.00	1,550.00	
Pass-Through Revenues From Local Sources		8697		0.00	0.00	0.00	0.00	0.00	
All Other Local Revenue		8695	∠, ∠3.00	1,064,930.00	3,554,853.00	2,301,802.00	1,048,069.00	3,349,871.00	
Fuition		10	3,478,836.00	4,700,683.00	8,179,519.00	4,181,356.00	9,049,337.00	13,230,693.00	6
All Other Transfers In		87 -8783	47,896.00	0.00	47,896.00	2,190.00	0.00	2,190.00	-6
Fransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		1,823,913.00	1,823,913.00		1,887,016.00	1,887,016.00	
From County Offices	6500	./92		8,893,112.00	8,893,112.00		4,926,843.00	4,926,843.00	-4
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			15,843,841.00	22,092,502.00	37,936,343.00	15,003,139.00	23,298,404.00	38,301,543.00	

	<u> </u>	20	18-19 Estimated Actu	als		2019-20 Budget		
Description I	Object Resource Codes Codes		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES				, , , , , , , , , , , , , , , , , , ,		,	. ,	
Certificated Teachers' Salaries	1100	3,065,954.00	7,662,079.00	10,728,033.00	3,343,594.00	7,851,893.00	11,195,487.00	4.49
Certificated Pupil Support Salaries	1200	130,538.00	1,631,538.00	1,762,076.00	133,546.00	1,470,439.00	1,603,985.00	-9.0
Certificated Supervisors' and Administrators' Salarie	s 1300	4,716,598.00	2,304,365.00	7,020,963.00	5,393,688.00	2,005,966.00	7,399,654.00	5.4
Other Certificated Salaries	1900	1,063,701.00	1,116,546.00	2,180,247.00	957,008.00	1,080,167.00	2,037,175.00	-6.69
TOTAL, CERTIFICATED SALARIES		8,976,791.00	12,714,528.00	21,691,319.00	9,827,836.00	12,408,465.00	22,236,301.00	2.59
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	79,727.00	5,448,521.00	5,528,248.00	136,791.00	5,594,515.00	5,731,306.00	3.79
Classified Support Salaries	2200	1,082,855.00	1,021,241.00	2,104,096.00	1,125,153.00	1,056,008.00	2,181,161.00	3.79
Classified Supervisors' and Administrators' Salaries	2300	5,709,775.00	3,402,139.00	9,111,914.00	6,066,036.00	3,750,163.00	9,816,199.00	7.79
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Clerical, Technical and Office Salaries Other Classified Salaries	2400 2900	6,572,684.00	3,156,060.00	9,728,744.00	6,905,522.00 83,139.00	3,228,431.00 397,313.00	10,133,953.00 480,452.00	4.29 1.89
	2900	139,956.00	331,776.00	471,732.00		14.026.430.00		5.29
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS		13,584,997.00	13,359,737.00	26,944,734.00	14,316,641.00	14,026,430.00	28,343,071.00	5.25
EMPLOTEE BENEFITS								
STRS	3101-310	2 1,482,679.00	3,732,957.00	5,215,636.00	1,710,702.00	3,817,797.00	5,528,499.00	6.09
PERS	3201-320	2 2,281,425.00	2,259,721.00	4,541,146.00	789,457.00	2,719,396.00	5,508,853.00	21.39
OASDI/Medicare/Alternative	3301-330	2 359,352.00	432,774.00	792,126.00	505.00	438,421.00	813,926.00	2.89
Health and Welfare Benefits	3401-340	2 2,257,540.00	2,874,928.00	5,132,468.00	2,37 كى1.00	2,846,215.00	5,224,016.00	1.89
Unemployment Insurance	3501-350	2 11,336.00	13,031.00	,,50.	.2,135.00	13,222.00	25,357.00	4.19
Workers' Compensation	3601-360	2 430,226.00	497,890.00	128,1′ .00	460,275.00	504,113.00	964,388.00	3.99
OPEB, Allocated	3701-370	2 315,866.00	365,035.00	.901.00	241,452.00	264,427.00	505,879.00	-25.79
OPEB, Active Employees	3751-375	2 741,864.00	877,984.	1 619,0,0,0	674,673.00	744,497.00	1,419,170.00	-12.49
Other Employee Benefits	3901-390		0.	1,828.00	161,828.00	0.00	161,828.00	0.09
TOTAL, EMPLOYEE BENEFITS		8,042,116.00	11 00	15 96,436.00	8,803,828.00	11,348,088.00	20,151,916.00	5.59
BOOKS AND SUPPLIES								
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Approved Textbooks and Core Curricula Materials	4100	167,182.0	2012/	239,394.00	0.00	46,144.00	46,144.00	-80.79
Books and Other Reference Materials	4200	40,32 00	43,898.00	84,226.00	30,742.00	26,736.00	57,478.00	-31.89
Materials and Supplies	4300	1,082,20、 1	799,686.00	1,881,891.00	989,578.00	644,304.00	1,633,882.00	-13.29
Noncapitalized Equipment	4400	2~ 77.00	183,006.00	446,913.00	185,205.00	73,216.00	258,421.00	-42.29
Food	4700	0	160,000.00	160,000.00	0.00	160,000.00	160,000.00	0.09
TOTAL, BOOKS AND SUPPLIES		1,553,62′ ,0	1,258,802.00	2,812,424.00	1,205,525.00	950,400.00	2,155,925.00	-23.39
SERVICES AND OTHER OPERATING EXPENDITU	RES							
Subagreements for Services	00	1,540,806.00	4,720,619.00	6,261,425.00	1,610,119.00	2,654,569.00	4,264,688.00	-31.99
Travel and Conferences	,200	356,594.00	931,916.00	1,288,510.00	336,564.00	1,059,682.00	1,396,246.00	8.49
Dues and Memberships	5300	100,586.00	1,300.00	101,886.00	101,236.00	1,800.00	103,036.00	1.19
Insurance	100 - 54		0.00	166,679.00	165,592.00	0.00	165,592.00	-0.79
Operations and Housekeeping Services	5500	593,701.00	152,600.00	746,301.00	648,060.00	152,600.00	800,660.00	7.39
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,057,801.00	1,084,069.00	2,141,870.00	1,044,249.00	1,066,919.00	2,111,168.00	-1.49
Transfers of Direct Costs	5710	(1,675,745.00)	1,675,745.00	0.00	(1,018,552.00)	1,018,552.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(257,550.00)	(5,000.00)	(262,550.00)	(216,702.00)	(5,000.00)	(221,702.00)	-15.69
Professional/Consulting Services and Operating Expenditures	5800	4,055,943.00	6,406,537.00	10,462,480.00	3,935,322.00	4,814,032.00	8,749,354.00	-16.49
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Communications	5900	419,727.00	23,868.00	443,595.00	409,125.00	20,373.00	429,498.00	-3.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,358,542.00	14,991,654.00	21,350,196.00	7,015,013.00	10,783,527.00	17,798,540.00	-16.6

			2018	3-19 Estimated Actu	als		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY	Resource Codes	Codes	(A)	(B)	(0)	(b)	(=)	(F)	Car
CAPITAL OUTLAT									
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	694,078.00	0.00	694,078.00	100,000.00	0.00	100,000.00	-85.6%
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	87,646.00	71,745.00	159,391.00	80,000.00	8,969.00	88,969.00	-44.2%
Equipment Replacement		6500	321,193.00	0.00	321,193.00	335,700.00	0.00	335,700.00	4.5%
TOTAL, CAPITAL OUTLAY			1,102,917.00	71,745.00	1,174,662.00	515,700.00	8,969.00	524,669.00	-55.3%
OTHER OUTGO (excluding Transfers of Indire	ect Costs)								
Tuition									
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 Payment Payments to Districts or Charter Schools	ts	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7141	0.00	497,500.00	497,500.00	0.00	497,500.00	497,500.00	0.0%
Payments to JPAs		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
•		7 143	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	35,000.00	35,000.00	2.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	- 10	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	6.3	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apport	tionments								
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0 /	0.00		0.00	0.00	0.0%
To JPAs	6500	7223	_	0.0	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.u	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		J	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,479, 00	0.00	1,479,277.00	351,404.00	0.00	351,404.00	-76.2%
All Other Transfers		7281-7283	<u> </u>	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		743.	J0.00	0.00	730,000.00	285,000.00	0.00	285,000.00	-61.0%
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		2,209,277.00	532,500.00	2,741,777.00	636,404.00	497,500.00	1,133,904.00	-58.6%
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS								
Transfers of Indirect Costs		7310	(3,946,757.00)	3,946,757.00	0.00	(3,846,642.00)	3,846,642.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(635,858.00)	0.00	(635,858.00)	(654,209.00)	0.00	(654,209.00)	2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF IN	NDIRECT COSTS		(4,582,615.00)	3,946,757.00	(635,858.00)	(4,500,851.00)	3,846,642.00	(654,209.00)	2.9%
TOTAL, EXPENDITURES			37,245,647.00	57,930,043.00	95,175,690.00	37,820,096.00	53,870,021.00	91,690,117.00	-3.7%

		2018	3-19 Estimated Actua	als		2019-20 Budget		
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS		,	` ,	, ,	, ,	, ,	, ,	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611	83,479.00	0.00	83,479.00	83,251.00	0.00	83,251.00	-0.3%
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) TOTAL, INTERFUND TRANSFERS OUT		83,479.00	0.00	83,479.00	83,251.00	0.00	83,251.00	-0.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid	8961	0.00	0.00	70	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	J.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation	8971	0.00	0	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	U.	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.4	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.6	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	20	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		()	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	80	(3,200,574.00)	3,200,574.00	0.00	(3,259,065.00)	3,259,065.00	0.00	0.0%
Contributions from Restricted Revenues	90	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(3,200,574.00)	3,200,574.00	0.00	(3,259,065.00)	3,259,065.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(3,284,053.00)	3,200,574.00	(83,479.00)	(3,342,316.00)	3,259,065.00	(83,251.00)	-0.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,968,467.00	17,821,441.00	-0.8%
2) Federal Revenue		8100-8299	789,959.00	192,798.00	-75.6%
3) Other State Revenue		8300-8599	15,852,943.00	4,742,523.00	-70.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,611,369.00	22,756,762.00	-34.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	<u></u>	0.00	0.0%
2) Classified Salaries		2000-2999	_ ('n	0.00	0.0%
3) Employee Benefits		3000-3999	0.70	0.00	0.0%
4) Books and Supplies		4000-4999	ر00.	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		60 J-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		716 7299, , 70-1403	34,678,453.00	22,756,762.00	-34.4%
8) Other Outgo - Transfers of Indirect Costs		73()-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,678,453.00	22,756,762.00	-34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 29)			(67,084.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,084.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,968,844.35	1,901,760.35	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,968,844.35	1,901,760.35	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,968,84/^35	1,901,760.35	-3.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,901,760 ^ _	1,901,760.35	0.0%
a) Nonspendable Revolving Cash		9711	0.	0.00	0.0%
Stores		9712	(10	0.00	0.0%
Prepaid Items		9713	J.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		/40	1,901,760.35	1,901,760.35	0.0%
c) Committed					
Stabilization Arrangements		97.	0.00	0.00	0.0%
Other Commitments		60	0.00	0.00	0.0%
d) Assigned Other Assignments		7780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amoun.		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	17,968,467.00	17,821,441.00	-0.8%
TOTAL, LCFF SOURCES			17,968,467.00	17,821,441.00	-0.8%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	789,959.00	192,798.00	-75.6%
TOTAL, FEDERAL REVENUE			789,959.00	192,798.00	-75.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	<u>J,68</u> 3 <u>J3.00</u>	3,695,463.00	-65.4%
Prior Years	6500	8319	·0 <u>7,2</u> 8 ⁻ <u>J0</u>	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	د اع	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8. 7	3,662,003.00	1,047,060.00	-71.4%
TOTAL, OTHER STATE REVENUE			15,852,943.00	4,742,523.00	-70.1%
OTHER LOCAL REVENUE					
Interest		3660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Ir	nts	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			34,611,369.00	22,756,762.00	-34.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,709,622.00	836,656.00	-77.4%
To County Offices		7212	809,424.00	403,202.00	-50.2%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	21,148,832.00	16,590,061.00	-21.6%
To County Offices	6500	7222	9,010,575.0	4,926,843.00	-45.3%
To JPAs	6500	7223	.00.	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.	0.00	0.0%
All Other Transfers		7281-7283	()0	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirec	t Costs)		3 ,678,453.00	22,756,762.00	-34.4%
TOTAL, EXPENDITURES			34,678,453.00	22,756,762.00	-34.4%

Description F	Resource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	2,650,760.00	2,775,748.00	4.7%
3) Other State Revenue	8300-8599	12,887,127.00	12,890,960.00	0.0%
4) Other Local Revenue	8600-8799	22,227.00	165,750.00	645.7%
5) TOTAL, REVENUES		15,560,114.00	15,832,458.00	1.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	1,121,21′ را	996,591.00	-11.1%
2) Classified Salaries	2000-2999	1,325,35、10	1,514,228.00	14.3%
3) Employee Benefits	3000-3999	84° <u>204</u> 7 <u>0</u>	896,600.00	5.6%
4) Books and Supplies	4000-4999	18.27 .00	48,300.00	4.3%
5) Services and Other Operating Expenditures	5000-5999	112,039.00	816,452.00	-26.6%
6) Capital Outlay	60 J-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	710 ⁷ 299, , 70-14-5	10,643,688.00	11,514,131.00	8.2%
8) Other Outgo - Transfers of Indirect Costs	73/)-7399	288,985.00	301,922.00	4.5%
9) TOTAL, EXPENDITURES		15,386,777.00	16,088,224.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 29)	(0)	173,337.00	(255,766.00)	-247.6%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,337.00	(255,766.00)	-247.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	279,523.16	452,860.16	62.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,523.16	452,860.16	62.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,522 16	452,860.16	62.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			452,860 10	197,094.16	-56.5%
Revolving Cash		9711	(0. ')	(0.34)	0.0%
Stores		9712	()0	0.00	0.0%
Prepaid Items		9713	~	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		/40	302,444.97	30,903.97	-89.8%
c) Committed Stabilization Arrangements		97~	0.00	0.00	0.0%
Other Commitments		60	0.00	0.00	0.0%
d) Assigned Other Assignments		7780	137,903.20	166,190.53	20.5%
Adult Education Fund Reserves	0.0	9780		166,190.53	
Adult Education Fund Reserves	0000	9780	137,903.20		
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	()0	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,650,76 .00	2,775,748.00	4.7%
TOTAL, FEDERAL REVENUE			2,650,76()0	2,775,748.00	4.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		85	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		587	10,643,688.00	11,514,131.00	8.2%
Adult Education Program	F	ძ590	964,651.00	495,856.00	-48.6%
All Other State Revenue	A Other	590	1,278,788.00	880,973.00	-31.1%
TOTAL, OTHER STATE REVENUE	4		12,887,127.00	12,890,960.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,890.00)	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	(10	0.00	0.0%
Interagency Services		8677	17,780 ^^	159,750.00	798.5%
Other Local Revenue					
All Other Local Revenue		8699	7 7.00	6,000.00	-18.2%
Tuition		8710	c J0	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,227.00	165,750.00	645.7%
TOTAL, REVENUES			3,560,114.00	15,832,458.00	1.8%

Description	Resource Codes Object O	Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	110	0	0.00	0.00	0.0%
Certificated Pupil Support Salaries	120	0	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	130	0	852,571.00	794,868.00	-6.8%
Other Certificated Salaries	190	0	268,644.00	201,723.00	-24.9%
TOTAL, CERTIFICATED SALARIES			1,121,215.00	996,591.00	-11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries	210	0	<u>^</u>	0.00	0.0%
Classified Support Salaries	220	0	00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	230	0	758 _5.00	934,492.00	23.2%
Clerical, Technical and Office Salaries	240	0	,66,77/ 00	579,736.00	2.3%
Other Classified Salaries	290	0	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,325,359.00	1,514,228.00	14.3%
EMPLOYEE BENEFITS					
STRS	310 -3	3102	234,293.00	234,794.00	0.2%
PERS	>∠01-3	3202	268,842.00	332,464.00	23.7%
OASDI/Medicare/Alternative	33∪1-3	3302	36,110.00	37,081.00	2.7%
Health and Welfare Benefits	3401-3	3402	150,749.00	152,225.00	1.0%
Unemployment Insurance	3501-3	3502	1,226.00	1,257.00	2.5%
Workers' Compensation	3601-3	3602	46,700.00	47,939.00	2.7%
OPEB, Allocated	3701-3	3702	34,256.00	25,110.00	-26.7%
OPEB, Active Employees	3751-3	3752	77,028.00	65,730.00	-14.7%
Other Employee Benefits	3901-3	3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			849,204.00	896,600.00	5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	410	0	0.00	0.00	0.0%
Books and Other Reference Materials	420	0	0.00	0.00	0.0%
Materials and Supplies	430	0	25,657.00	30,800.00	20.0%
Noncapitalized Equipment	440	0	20,630.00	17,500.00	-15.2%
TOTAL, BOOKS AND SUPPLIES			46,287.00	48,300.00	4.3%

	_		2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	395,925.00	125,000.00	-68.4%
Travel and Conferences		5200	173,963.00	178,118.00	2.4%
Dues and Memberships		5300	1,550.00	1,300.00	-16.1%
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 Improvement	ts	5600	27,735.00	21,850.00	-21.2%
Transfers of Direct Costs		5710	(^0	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	143,602	122,067.00	-15.0%
Professional/Consulting Services and Operating Expenditures		5800	764.	368,117.00	-0.3%
Communications		5900	()0	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		1,1,509.00	816,452.00	-26.6%
CAPITAL OUTLAY					
Land		j100	0.00	0.00	0.0%
Land Improvements		6. ~	0.00	0.00	0.0%
Buildings and Improvements of Buildings		200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement	()	o500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of \(\) (irect Cc \(\) s)					
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	10,455,963.00	11,280,250.00	7.9%
To County Offices		7212	187,725.00	233,881.00	24.6%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		10,643,688.00	11,514,131.00	8.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	288,985.00	301,922.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		288,985.00	301,922.00	4.5%
TOTAL, EXPENDITURES			15,386,777.00	16,088,224.00	4.6%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.0c	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES			~0		
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		<i>9</i> 71	0.00	0.00	0.0%
Proceeds from Capital Leases		٠72	0.00	0.00	0.0%
All Other Financing Sources		979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,029,297.00	5,468,643.00	169.5%
3) Other State Revenue		8300-8599	3,920,035.00	3,673,785.00	-6.3%
4) Other Local Revenue		8600-8799	1,144,490.00	1,154,757.00	0.9%
5) TOTAL, REVENUES			7,093,822.00	10,297,185.00	45.2%
B. EXPENDITURES					
Certificated Salaries		1000-1999	447,63′ J0	506,413.00	13.1%
Classified Salaries		2000-2999	2,038,27	2,104,017.00	3.2%
3) Employee Benefits		3000-3999	93" 345 70	1,014,311.00	8.4%
4) Books and Supplies		4000-4999	14.07 7.00	67,951.00	-52.8%
5) Services and Other Operating Expenditures		5000-5999	262,767.00	6,335,457.00	94.2%
6) Capital Outlay		60 J-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		716 7299, , 70-1400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		73()-7399	346,873.00	352,287.00	1.6%
9) TOTAL, EXPENDITURES			7,175,504.00	10,380,436.00	44.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(2	62-2-1	
D. OTHER FINANCING SOURCES/USES			(81,682.00)	(83,251.00)	1.9%
1) Interfund Transfers					
a) Transfers In		8900-8929	83,479.00	83,251.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			83,479.00	83,251.00	-0.3%

<u>Description</u>	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,797.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	1,797.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,797.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			ر°٦٥	1,797.00	New
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,797 ^^_	1,797.00	0.0%
Revolving Cash		9711	0.	0.00	0.0%
Stores		9712	()0	0.00	0.0%
Prepaid Items		9713	J.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		/40	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		970	0.00	0.00	0.0%
Other Commitments	1	60	0.00	0.00	0.0%
d) Assigned Other Assignments		٦780	1,797.00	1,797.00	0.0%
Child Development Fund Reserves	0 0	9780		1,797.00	
Child Development Fund Reserves	0000	9780	1,797.00		
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,029,297.00	5,468,643.00	169.5%
TOTAL, FEDERAL REVENUE			2,029,297.00	5,468,643.00	169.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	()0	0.00	0.0%
Child Development Apportionments		8530	0	0.00	0.0%
Pass-Through Revenues from State Sources		0507		0.00	0.00/
State Sources State Preschool	0405	8587	0.	0.00	0.0%
All Other State Revenue	6105 All Other	8590 8590	3, 50.00	0.00 3,673,785.00	-6.3%
TOTAL, OTHER STATE REVENUE	All Other	8390	920,035.00	3,673,785.00	-6.3%
OTHER LOCAL REVENUE			920,033.00	3,073,763.00	-0.3%
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		<i>j</i> 31	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,797.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of lives	stm ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,142,693.00	1,154,757.00	1.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,144,490.00	1,154,757.00	0.9%
TOTAL, REVENUES			7,093,822.00	10,297,185.00	45.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	243,045.00	245,336.00	0.9%
Other Certificated Salaries		1900	204,587.00	261,077.00	27.6%
TOTAL, CERTIFICATED SALARIES			447,632.00	506,413.00	13.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0~	0.00	0.0%
Classified Support Salaries		2200	00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	782 _38.00	742,402.00	-5.1%
Clerical, Technical and Office Salaries		2400	,1 <u>8,9</u> 3° <u>J0</u>	315,988.00	-0.9%
Other Classified Salaries		2900	937,072.00	1,045,627.00	11.6%
TOTAL, CLASSIFIED SALARIES			2,038,278.00	2,104,017.00	3.2%
EMPLOYEE BENEFITS					
STRS		310 -3102	216,325.00	233,567.00	8.0%
PERS		>∠01-3202	280,153.00	348,221.00	24.3%
OASDI/Medicare/Alternative		3301-3302	39,807.00	38,186.00	-4.1%
Health and Welfare Benefits		3401-3402	234,806.00	244,792.00	4.3%
Unemployment Insurance		3501-3502	1,245.00	1,307.00	5.0%
Workers' Compensation		3601-3602	47,482.00	49,857.00	5.0%
OPEB, Allocated		3701-3702	34,804.00	26,106.00	-25.0%
OPEB, Active Employees		3751-3752	81,323.00	72,275.00	-11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			935,945.00	1,014,311.00	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	57,246.00	29,476.00	-48.5%
Materials and Supplies		4300	78,611.00	35,975.00	-54.2%
Noncapitalized Equipment		4400	8,152.00	2,500.00	-69.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			144,009.00	67,951.00	-52.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,850,751.00	5,989,440.00	110.1%
Travel and Conferences		5200	54,605.00	44,317.00	-18.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	ents	5600	18,343.00	41,665.00	127.1%
Transfers of Direct Costs		5710	('0	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,948	99,635.00	-16.2%
Professional/Consulting Services and Operating Expenditures		5800	796.	160,400.00	-25.7%
Communications		5900	.,324)0	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		3,2,, 07.00	6,335,457.00	94.2%
CAPITAL OUTLAY					
Land		i100	0.00	0.00	0.0%
Land Improvements		6	0.00	0.00	0.0%
Buildings and Improvements of Buildings		200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		o500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of . 'irect Cc'.s)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	346,873.00	352,287.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		346,873.00	352,287.00	1.6%
TOTAL, EXPENDITURES			7,175,504.00	10,380,436.00	44.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	83,479.00	83,251.00	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			83,479.00	83,251.00	-0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	رار	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			<u> </u>	0.00	0.0%
OTHER SOURCES/USES)	
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8974	0.00	0.00	0.0%
Proceeds from Capital Leases		1972	0.00	0.00	0.0%
All Other Financing Sources		85.	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,479.00	83,251.00	-0.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,433.00	6,433.00	0.0%
5) TOTAL, REVENUES			6,433.00	6,433.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999		0.00	0.0%
2) Classified Salaries		2000-2999	0, 7	0.00	0.0%
3) Employee Benefits		3000-3999	0.70	0.00	0.0%
4) Books and Supplies		4000-4999	ر.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		60 J-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		716 7299, , 70-1400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		73()-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.400.00	0.400.00	0.0%
D. OTHER FINANCING SOURCES/USES			6,433.00	6,433.00	0.0%
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%
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		0300-0333	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			6,433.00	6,433.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	718,000.31	724,433.31	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			718,000.31	724,433.31	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,000 31	724,433.31	0.9%
2) Ending Balance, June 30 (E + F1e)			724,433	730,866.31	0.9%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.	0.00	0.0%
Stores		9712	()0	0.00	0.0%
Prepaid Items		9713	J.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		/40	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		97~	0.00	0.00	0.0%
Other Commitments		60	0.00	0.00	0.0%
d) Assigned					
Other Assignments		7780	724,433.31	730,866.31	0.9%
Reserve for Workers Compensation	0.0	9780		730,866.31	
Reserve for Workers Compensation	0000	9780	724,433.31		
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,433.00	6,433.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,433.00	6,433.00	0.0%
TOTAL, REVENUES			6,433.00	6,433.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	70	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		ļ	.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)		7	0.00	0.00	0.0%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,700.00	1,600.00	-5.9%
5) TOTAL, REVENUES			1,700.00	1,600.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	/ <u>J0</u>	0.00	0.0%
2) Classified Salaries		2000-2999	0, 70	0.00	0.0%
3) Employee Benefits		3000-3999	<u> </u>	0.00	0.0%
4) Books and Supplies		4000-4999	ر.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		60 J-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		716 ⁷ 299, , ⁷ 0-1403	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		731)-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 29)			1,700.00	1,600.00	-5.9%
D. OTHER FINANCING SOURCES/USES			1,700.00	1,000.00	-3.970
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description R	esource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	1,600.00	-5.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	170,031.03	171,731.03	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,031.03	171,731.03	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,03103	171,731.03	1.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			171,731 02	173,331.03	0.9%
Revolving Cash		9711	0.	0.00	0.0%
Stores		9712	()0	0.00	0.0%
Prepaid Items		9713	J.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		/40	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		97.	0.00	0.00	0.0%
Other Commitments		60	0.00	0.00	0.0%
d) Assigned Other Assignments		٦780	171,731.03	173,331.03	0.9%
Other Assignments	0 0	9780		173,331.03	
Other Assignments	0000	9780	171,731.03		
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,700.00	1,600.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	1,600.00	-5.9%
TOTAL, REVENUES			1,700.00	1,600.00	-5.9%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	70	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0 00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		1990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)		2	0.00	0.00	0.0%

Description	Resource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	153,141.00	135,405.00	-11.6%
5) TOTAL, REVENUES		153,141.00	135,405.00	-11.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0 5	0.00	0.0%
2) Classified Salaries	2000-2999	0.0	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.0	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	600 6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100. 199, 74 1745	116,375.00	90,825.00	-22.0%
8) Other Outgo - Transfers of Indirect Costs	7300 /399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		116,375.00	90,825.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	(O)			
D. OTHER FINANCING SOURCES/USES		36,766.00	44,580.00	21.3%
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%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<u> </u>	Resource Codes	Object Codes	Estimated Actuals	Биадет	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,766.00	44,580.00	21.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	351,670.96	388,436.96	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,670.96	388,436.96	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,670.	388,436.96	10.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			388,436.96	433,016.96	11.5%
a) Nonspendable Revolving Cash		9711	0.6	0.00	0.0%
Stores		9712	0.6	0.00	0.0%
Prepaid Items		9713	00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9- 10	388,436.96	433,016.96	11.5%
c) Committed Stabilization Arrangements		7750	0.00	0.00	0.0%
Other Commitments		97 0	0.00	0.00	0.0%
d) Assigned Other Assignments		780	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
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		
		8590		0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
•					
Other Restricted Levies Secured Roll		8615	.00.	0.00	0.0%
Unsecured Roll		8616	0,7	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8F J	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		36∠	0.00	0.00	0.0%
Other		8t 2	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	40	325	150,121.00	132,385.00	-11.8%
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	3,020.00	3,020.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	i	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%
TOTAL, OTHER LOCAL REVENUE			153,141.00	135,405.00	-11.6%
TOTAL, REVENUES			153,141.00	135,405.00	-11.6%

Description	Resource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.	0.00	0.0%
Other Classified Salaries	2900	0.0	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		٥. ک	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	J.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	330 -3302	0.00	0.00	0.0%
Health and Welfare Benefits	.01-^	0.00	0.00	0.0%
Unemployment Insurance	3501 \502	0.00	0.00	0.0%
Workers' Compensation	ე∪1-3602	0.00	0.00	0.0%
OPEB, Allocated	370 -3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
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%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	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.	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	c o	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.0	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		€ 70	0.00	0.00	0.0%
Buildings and Improvements of Buildings		62L	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		ار ۱۵	0.00	0.00	0.0%
Equipment		100	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of India 'C' .ts)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	116,375.00	90,825.00	-22.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 0	Costs)		116,375.00	90,825.00	-22.0%
TOTAL, EXPENDITURES			116,375.00	90,825.00	-22.0%

Description	Resource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS	The state of the s	Louinatou / totaalo	Budgot	Billoronoo
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				
To: State School Building Fund/ County School Facilities Fund	7613	0.0	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.0%
	7619			
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		0.	0.00	0.0%
5.11 <u>21.0051.025</u>				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	٤ 53	0.00	0.00	0.0%
Other Sources				
Long-Term Debt Proceeds Proceeds from Certificates				
of Participation	9971	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%
USES				
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.0%

Description	Resource Codes Object	Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-	-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-	-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-	-8599	1,801,414.00	1,020,000.00	-43.4%
4) Other Local Revenue	8600-	-8799	(1,414.00)	0.00	-100.0%
5) TOTAL, REVENUES			1,800,000.00	1,020,000.00	-43.3%
B. EXPENDITURES					
1) Certificated Salaries	1000-	-1999	0 1	0.00	0.0%
2) Classified Salaries	2000-	-2999	0.	0.00	0.0%
3) Employee Benefits	3000-	-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-	-4999	0.0	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	-5999	0.00	0.00	0.0%
6) Capital Outlay	600	6999	1,800,000.00	1,020,000.00	-43.3%
Other Outgo (excluding Transfers of Indirect Costs)	7100- 74		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300	/399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,800,000.00	1,020,000.00	-43.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	160		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
Interfund Transfers a) Transfers In	8900-	-8929	0.00	0.00	0.0%
b) Transfers Out	7600-		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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.0	0.00	0.0%
Stores		9712	0.0	0.00	0.0%
		-			
Prepaid Items		9713	J0	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9 +0	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		7756	0.00	0.00	0.0%
Other Commitments		97 0	0.00	0.00	0.0%
d) Assigned					
Other Assignments		780	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,801,414.00	1,020,000.00	-43.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,801,414.00	1,020,000.00	-43.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	.00	0.00	0.0%
Leases and Rentals		8650	0,()	0.00	0.0%
Interest		8660	(1,414.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	rs	86′	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		799	0.00	0.00	0.0%
All Other Transfers In from All Others		8- 9	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,414.00)	0.00	-100.0%
TOTAL, REVENUES			1,800,000.00	1,020,000.00	-43.3%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.0	0.00	0.0%
PERS		3201-3202	0. 2	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0,1	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601 502	0.00	0.00	0.0%
OPEB, Allocated		370 3702	0.00	0.00	0.0%
OPEB, Active Employees		31375∠	0.00	0.00	0.0%
Other Employee Benefits		3901 3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes 0	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2 augo:	2
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 Improvemen	ıts	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.	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	<u>c</u> <u>o</u>	0.00	0.0%
Communications		5900	7.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		0.0	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	1 <u>J0,000.00</u>	120,000.00	-90.0%
Land Improvements		€ 70	0.00	600,000.00	New
Buildings and Improvements of Buildings		62L	600,000.00	300,000.00	-50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		F J0	0.00	0.00	0.0%
Equipment		100	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,800,000.00	1,020,000.00	-43.3%
OTHER OUTGO (excluding Transfers of Indir C sts)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,800,000.00	1,020,000.00	-43.3%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.\	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	<u>J.</u> m	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.0	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES	Resource source	Object Oddes	Estillated Astadis	Duager	Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	<u>c</u> <u>o</u>	0.00	0.0%
All Other Financing Sources		8979	700	0.00	0.0%
(c) TOTAL, SOURCES			0.0	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8′ 50	0.00	0.00	0.0%
Contributions from Restricted Revenues		8, 7	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)		X	0.00	0.00	0.0%

2019-20 July 1 Budget County School Service Fund County Office of Education Criteria and Standards Review

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

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):	231,641	
County Office County Operations Grant ADA Standard Percentage Level:	1.0%	

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 voors. An one dathare extracted or calculated

County Operations Grand unded DA

	Original Budget	Estimated	nauditeo	rtuals	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A,	Line B5)			than Actuals, else N/A)	Status
Third Prior Year (2016-17)	226,903.83		22	,480.48	N/A	Met
Second Prior Year (2017-18)	229,071.45		231	,640.85	N/A	Met
First Prior Year (2018-19)	230,480.48		231	,640.85	N/A	Met

1A-2. Comparison of Count	v Office County	ν Operations Grant ΔΓ	to to	Star	10
1A-2. Companison of Count	y Office Count	y Operations Grant AL	. to th	יומוי	-

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

STANDARD MET - Projected County Operation of Gra. ADA is not been overestimated by more than the standard percentage level for the first prior year.

	Explanation: (required if NOT met)	
lb.	STANDARD MET - Projected	d County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Charter School ADA

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)

					Charter School ADA and
		County and Charter School	District Funded		Charter Schoo Funded
		Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
Fiscal Year		(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(Form A, Lines C1 and C3f)
Third Prior Year (2016-17)		225.50	586.23	230,480.48	0.00
Second Prior Year (2017-18)		211.69	600.70	231,640.85	0.00
First Prior Year (2018-19)		209.40	609.66	231,640.85	0.00
H	Historical Average:	215.53	598.86	231,254.06	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20)					
(historical average plus 2%):	219.84	610.84		235,879.14	0.00
1st Subsequent Year (2020-21)					
(historical average plus 4%):	224.15	622.81		240,504.22	0.00
2nd Subsequent year (2021-22)					
(historical average plus 6%):	228.46	634.79		245,129.30	0.00

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

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

Average Dailer. nce / A, Estimated Funded ADA)

						Charlet Ochool ADA
		County and Charter School	D	s ⊃t Funded		and Charter School Funded
	-	Alternative Education Grant ADA	^ir	ty ∟ ⊴ram / JA	County Operations Grant ADA	County Program ADA
Fiscal Year		(Form A, Lines B1d and C2d)	(Fu	A, L،،،پکو)	(Form A, Line B5)	(Form A, Lines C1 and C3f)
Budget Year (2019-20)		197.29		663.66	231,640.85	0.00
1st Subsequent Year (2020-21)		197.29		663.66	231,640.85	0.00
2nd Subsequent Year (2021-22)		10		663.66	231,640.85	0.00
	Status:	Met		ot Met	Met	Met

1B-3. Comparison of County Office Projected County Op ted Pro ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for unty erated 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 descr., 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)

District Funded ADA: 4 new CARE sites will be operating in 2019-20 at Center USD, Folsom Cordova USD and San Juan USD and 1 CARE will be closing at Elk Grove USD resulting in a projected net increase of 46 ADA. Also projecting an increase in Community School ADA of 8 in Natomas USD and Galt USD.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard	
Indicate which standard applies:	
	LCFF Revenue
	Excess Property Tax/Minimum State Aid
The County office must select which LCFF revenue standard applies. LCFF Revenue Standard selected: LCFF Revenue	<u>-</u>

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA prespond to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target If status is at target, then COL/ amoun' Step 2b2 is used in Step 2c in Sections II and III.

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

	Status:	Hold Harmless			
LICE	F Funding	Prior Year (2018-19)	119-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	COE funded at Target LCFF	(2010-13)	(19-20)	(2020-21)	(2021-22)
a. a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a1. a2.	COE Alternative Education Grant	N/A.	N/A	·	N/A
az.	COL Alternative Education Grant	IV/A	IVA	IVA	19/75
b.	COE funded at Hold Harmless LCFF	2 25, 13.00	27,822,280.00	27,822,280.00	27,822,290.00
C.	Charter Funded County Program				
	, ,				
c1.	LCFF Entitlement				
d.	Total LCFF				
	(Sum of a or b, and c)	27,925,643.00	27,822,280.00	27,822,280.00	27,822,290.00
	inty Operations Grant - Change in Population				
a.	ADA (Funded)				
	(Form A, line B5 and Criterion 1B-2)	231,640.85	231,640.85	231,640.85	231,640.85
b.	Prior Year ADA (Funded)		231,640.85	231,640.85	231,640.85
C.	Difference (Step 1a minus Step 1b (At	Target) or 0 (Hold Harmless))	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-a1 (At Target) or Section I-b (Hold Harmless), prior year column)		27,925,643.00	27,822,280.00	27,822,280.00
b1.	COLA percentage (if COE is at target)				
b2.	COLA amount (proxy for purposes of the	nis criterion)	0.00	0.00	0.00

Э.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
J.	9 () () () ()
J.	Percent Change Due to Funding Level
	(Stop 2a divided by Stop 2a)

0.00	0.00	(
0.00%	0.00%	0.00%

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

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

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

III Alta	ernative Education Grant	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	- Change in Population	(2018-19)	(2019-20)	(2020-21)	(2021-22)
a.	ADA (Funded) (Form A, lines	(=====)	(====)	(=====)	(===)
	B1d, C2d, and Criterion 1B-2)	209.40	197.29	197.29	197.29
b.	Prior Year ADA (Funded)		209.40	197.29	197.29
C.	Difference (Step 1a minus Step 1b)		(12.11)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-5.78%	0.00%	0.00%
		_		-	
Step 2	- Change in Funding Level	_			
a.	Prior Year LCFF Funding				
	(Section I-a2 (At Target) or Section I-b (H		27,925,643.00	27,822,280.00	27,822,280.00
b1.	COLA percentage (if COE is at target) (S		0.00%	ി.00%	0.00%
b2.	COLA amount (proxy for purposes of this		0.00	0.00	0.00
c. d.	Total Change (Step 2b2 (At Target) or 0 (Percent Change Due to Funding Level	Hold Harmless))	0.00	0.00	0.00
u.	(Step 2c divided by Step 2a)		0.00%	0.00°	0.00%
	(Otop 20 divided by Otop 2a)	L	0.0070	0.00	0.0070
Step 3	- Weighted Change in Population and Fundament	ding Level			
a.	Percent change in population and funding		-5.78%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 div				
	or Section I-b divided by Section I-d (Hold	l Harmless))	100.00%	100.00%	100.00%
C.	Weighted Percent change		-5.78%	0.00%	0.00%
	(Step 3a x Step 3b)	L	-5./2%	0.00%	0.00%
	arter Funded County Program	Prior Year	Bı get Year	1st Subsequent Year	0
Step 1	- Change in Population				2nd Subsequent Year (2021-22)
Step 1 a.	- Change in Population ADA (Funded)	(2018-19)	(19-20)	(2020-21)	(2021-22)
	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded)	(2018-19)	0.00	(2020-21)	
a. b. c.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b)	(2018-19)	(19-20)	(2020-21)	(2021-22)
a. b.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population	(2018-19)	0.00 0.00 0.00 0.00	(2020-21) 0.00 0.00	(2021-22) 0.00 0.00
a. b. c.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b)	(2018-19)	0.00	(2020-21)	(2021-22)
a. b. c. d.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b)	(2018-19)	0.00 0.00 0.00 0.00	(2020-21) 0.00 0.00	(2021-22) 0.00 0.00
a. b. c. d.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level	0.00	0.00 0.00 0.00 0.00 0.00%	0.00 0.00 0.00%	0.00 0.00 0.00%
a. b. c. d.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b)	0.00	0.00 0.00 0.00 0.00	(2020-21) 0.00 0.00	(2021-22) 0.00 0.00
a. b. c. d. Step 2	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p	(2018-19) 0.00 rior year ^\lumn,	0.00 0.00 0.00 0.00 0.00%	0.00 0.00 0.00%	0.00 0.00 0.00%
a. b. c. d. Step 2 a. b1.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding	(2018-19) 0.00 rior year ^\lumn,	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00%
a. b. c. d. Step 2 a. b1. b2. b3.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment)	(2018-19) 0.00 rior year ^\lumn,	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
a. b. c. d. Step 2 a. b1. b2. b3.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3)	(2018-19) 0.00 rior year ^\lumn,	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00%
a. b. c. d. Step 2 a. b1. b2. b3.	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment)	(2018-19) 0.00 rior year ^\lumn,	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
step 2 a. b1. b2. b3. c	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a)	(2018-19) 0.00 rior year column, criion)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 N/A	0.00 0.00 0.00%
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fund	(2018-19) 0.00 rior year column, cr`.ion)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 N/A 0.00	0.00 0.00 0.00 0.00 0.00 0.00 N/A 0.00 0.00%
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fun- Percent change in population and funding	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00% 0.00 0.00 0.00 0.00 0.00 0.0
step 2 a. b1. b2. b3. c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fun- Percent change in population and funding LCFF Percent allocation (Section I-c1 div	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 N/A 0.00	0.00 0.00 0.00 0.00 0.00 0.00 N/A 0.00 0.00%
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fun- Percent change in population and funding	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00% 0.00 0.00 0.00 0.00 0.00 0.0
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fundersent change in population and funding LCFF Percent allocation (Section I-c1 div Weighted Percent change (Step 3a x Step 3b)	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00%	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fun- Percent change in population and funding LCFF Percent allocation (Section I-c1 div Weighted Percent change (Step 3a x Step 3b)	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00% 0.00 0.00 0.00 0.00 0.00 0.0
step 2 a. b1 b2 b3 c d	ADA (Funded) (Form A, line C3f) Prior Year ADA (Funded) Difference (Step 1a minus Step 1b) Percent Change Due to Population (Step 1c divided by Step 1b) - Change in Funding Level Prior Year LCFF Funding (Section I-c1, p COLA percentage COLA amount (proxy for purposes of this Economic Recovery Target Funding (current year increment) Total (Step 2b2 plus Step 2b3) Percent Change Due to Funding Level (Step 2c divided by Step 2a) - Weighted Change in Population and Fundersent change in population and funding LCFF Percent allocation (Section I-c1 div Weighted Percent change (Step 3a x Step 3b)	(2018-19) 0.00 rior year column, crinion) ding Level glevel (Step 1d plus Step 2d)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00%	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

-6.78% to -4.78%

-1.00% to 1.00%

-1.00% to 1.00%

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)	(2021-22)
Projected local property taxes				
(Form 01, Objects 8021 - 8089)	23,844,456.00	23,649,350.00	23,649,350.00	23,649,350.00
Excess Property Tax	/Minimum State Aid Standard			
(Percent change over p	revious year, plus/minus 1%):	N/A	N/A	N/A

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

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

		Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	LCFF Revenue				
	(Fund 01, Objects 8011,				
	8012, 8020-8089)	48,094,110.00	47,943,721.00	17,943,721.00	47,943,721.00
	County Office's Proje	ected Change in LCFF Revenue:	-0.31%	0.00°	0.00%
		Standard:	-6.78% to -4.78%	-1. 1.00%	-1.00% to 1.00%
		Status:	Not Met	Met	Met

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

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in e or more if 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 and in projecting LCFF revenue.

Explanation: (required if NOT met)

The change in Alternative Education ADA is all factor overall LCFF funding so it correlates very little with the % change in LCFF revenue. Because we are held harmless and also a councilities, at indance standards used are improperly weighted for this scenario.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Change in Funding Level			
(Criterion 2C):	-0.31%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard			
(Line 1, plus/minus 5%):	-5.31% to 4.69%	-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.

Calaries and Deficits		
(Form 01, Objects 1000-3999)	ercent ange	
(Form MYP, Lines B1-B3)	er Previo/ear	Status
67,732,489.00		
70,731,288.00	4.43%	Met
73,559,213.00	4.00%	Met
75,860 აა.00	3.13%	Met
	(Form MYP, Lines B1-B3) 67,732,489.00 70,731,288.00 73,559,213.00	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) - ercent ange er Previo - /ear - 67,732,489.00 - 70,731,288.00 - 73,559,213.00 - 4.43% - 4.00%

Salaries and Renefits

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 the standard of 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.

ATA ENTRY: All data are extracted or calculated.			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2019-20)	(2020-21)	(2021-22)
County Office's Change in Funding Level	·		
(Criterion 2C):	-0.31%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.31% to 9.69%	-10.00% to 10.00%	-10.00% to 10.00%
County Office's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.31% to 4.69%	-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 extract. 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 Over Previous Year Explanation Range

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

10,48 ,518.00		
7,21 10	-30.47%	Yes
7 497,904.00	2.86%	No
7., 77.	2.92%	No

Explanation: (required if Yes) 2019-20 does not include one-time funds from 2018-19: \(\frac{1}{2}\) 8 million augmentation of the Alcohol & Substance Abuse Prevention grant and \$(655,000) Student Support & Academic Enrichmentant. \(\frac{19-20}{2}\) icludes estimated \$(383,000) reductions in Title I, Title II and Title III awards; new \$503,000 ESSA: Comprehensive Support / improvementation of the Alcohol & Substance Abuse Prevention grant and \$(655,000) Student Support \$(383,000) reductions in Title I, Title III awards; new \$503,000 ESSA: Comprehensive Support / improvementation of the Alcohol & Substance Abuse Prevention grant and \$(955,000) student Support \$(383,000) reductions in Title I, Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title II, Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title II, Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title II, Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title II, Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$503,000 ESSA: Comprehensive Support \$(383,000) reductions in Title III awards; new \$(383,000)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP ane a

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

	24,726,809.00		
	22,045,188.00	-10.84%	Yes
1	22,675,680.00	2.86%	No
	23,337,809.00	2.92%	No

Explanation: (required if Yes)

For 2019-20 includes \$\(\) 4 million | duction in the Special Education Local Plan Area (SELPA) based on two districts leaving the SELPA; decrease \$(913,000) at \$\(\) loss | Career Technical Education Incentive grants; decrease \$(423,000) History/Social Science Framework grant; reduction of \$(291,000) Special for the second sec

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

37,936,343.00		
38,301,543.00	0.96%	No
39,396,966.00	2.86%	No
40 547 357 00	2 92%	No

Explanation: (required if Yes)

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

2,812,424.00		
2,155,925.00	-23.34%	Yes
2,177,484.00	1.00%	No
2,199,259.00	1.00%	No

Explanation: (required if Yes) Expenditures decreased due to the grants and contracts that are reduced in 2019-20. Social Studies textbook adoption for Juvenile Court and Community Schools in 2018-19 also not included in 2019-20.

(linked from 4B if NOT met)

Services and Other Ope	rating Expenditures (Fund 01, Objects 5000-59	999) (Form MYP, Line B5)					
First Prior Year (2018-19)		21,350,196.00					
Budget Year (2019-20)		17,798,540.00	-16.64%	Yes			
1st Subsequent Year (2020-21)		17,976,525.00	1.00%	No			
2nd Subsequent Year (2021-22)		18,156,290.00 1.00% No					
,		-,,		I .			
Explanation: (required if Yes)	Expenditures decreased due to the grants an	d contracts that are reduced in 2019-2	20.				
4C. Calculating the County O	ffice's Change in Total Operating Revenue	s and Expenditures (Section 4A	, Line 2)				
DATA ENTRY: All data are extrac	ted or calculated.						
			Percent Change	-			
Object Range / Fiscal Year		Amount	Over Previous Year	Status			
Total Fodoval Other Sta	to and Other Lead Davenus (Section 4D)						
First Prior Year (2018-19)	te, and Other Local Revenue (Section 4B)	73,146,670.00					
Budget Year (2019-20)		67,636,225.00	-7.53%	Met			
1st Subsequent Year (2020-21)		69,570,550.00	2.86%	Met			
2nd Subsequent Year (2021-22)		71,601,938.00	2.92%	Met			
Zild Odbsequelit Tear (2021-22)		7 1,00 1,000.00	2.3270	Wict			
Total Books and Suppli	es, and Services and Other Operating Expendi	itures (Section 4B)					
First Prior Year (2018-19)	oo, ana oo moo ana omo operamig Expensa	24,162,620.00					
Budget Year (2019-20)		19,954,465.00	-17.42	Not Met			
1st Subsequent Year (2020-21)		20,154,009.00	1.00′	Met			
2nd Subsequent Year (2021-22)		20,355,549.00		Met			
, , ,							
•	inked from Section 4B if the status in Section 4C in		get and two subsequent fiscal year	rs.			
Explanation: Federal Revenue (linked from 4B if NOT met)		Q					
Explanation: Other State Revenue (linked from 4B if NOT met)							
Explanation: Other Local Revenue (linked from 4B if NOT met)							
projected change, descrip	Projected total operating expenditures changed b titions of the methods and assumptions used in the be entered in Section 4B above and will also disp	e projections, and what changes, if an					
Explanation: Books and Supplies (linked from 4B if NOT met)	Expenditures decreased due to the grants an Communtiy Schools in 2018-19 also not inclu		20. Social Studies textbook adopti	on for Juvenile Court and			
Funlamatian	Expanditures degreesed due to the greats an	d contracts that are reduced in 2010.	20				
Explanation: Services and Other Exp	Expenditures decreased due to the grants an	o contracts that are reduced in 2019-2	20.				

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 Complian Maintenance Account (OMMA/RMA)	Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted					
NOTE: EC Section 17070.75 requires the cougeneral fund expenditures and other f			al to or greater than three percent o	f the total unrestricted		
DATA ENTRY: All data are extracted or calculated	d. If standard is not met, enter an	X in the appropriate box and ente	er an explanation, if applicable.			
	Budgeted Unrestricted Expenditures	0V D				
	and Other Financing Uses	3% Required Minimum Contribution	Budgeted Contribution 1			
	(Form 01, Resources 0000-1999,		to the Ongoing and Major	Otation		
	Objects 1000-7999)	(Unrestricted Budget times 3%)	Maintenance Account	Status		
Ongoing and Major Maintenance/Restricted Maintenance Account	37,903,347.00	1,137,100.41	1,137,101.00	Met		
			¹ Fund 01 Resource ¹ 50, Objects 89	000-8999		
If standard is not met, enter an X in the box that b	est describes why the minimum re	equired contribution was not made	e			
	,	,				
	Not applicable (county office do	es not participate in the Leroy F.	re lie Schol Facilities Act of 1998)			
	Other (explanation must be pro	vided)				
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 reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated

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

 County Office's Deficit Spending Standard Percentage Level

Third Prior Year	Second Prior Year	First Prior Year
(2016-17)	(2017-18)	(2018-19)
0.00	0.00	0.00
1,980,000.00	1,980,000.00	2,011,000.00
35,161,281.42	30,859,782.59	37,477,656.45
0.00	0.00	0.00
37,141,281.42	32,839,782.59	39,488,656.45
84,507,250.47	9,637,337.19	95,259,169.00
42,946,440.79	44,591,032.00	34,678,453.00
127,453,691.26	144,228,369.19	129,937,622.00
29.1%	22.8%	30.4%

office's Deficit Spending Standard Percentage Levels		T		
(Line 3 times 1/3):	1 /0	1	7.6%	10.1%

'Available receives are the unrestricted amounts in the Stabilization Arrangements, Reserve for acono. Uncommunities, and Unassigned/Unappropriated accounts in the County School Service and and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reced by a / negative ending balances in restricted resources in the County School Service Fund.

cou. office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (S_PA) i. 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

	N	Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	∟ ∘ icte	ed Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(, 'm (01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2016-17)		9,122,960.87	31,873,166.61	N/A	Met
Second Prior Year (2017-18)		(5,583,237.29)	46,218,698.21	12.1%	Not Met
First Prior Year (2018-19)		7,279,499.00	37,329,126.00	N/A	Met
Budget Year (2019-20) (Information only)		5.584.823.00	37.903.347.00		_

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:			
equired if NOT met)			

(r

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

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:

	County Office Total Expenditures			
Percentage Level ¹	and Other Financing Uses ²			
1.7%	0	to	\$6,118,999	
1.3%	\$6,119,000	to	\$15,295,999	
1.0%	\$15,296,000	to	\$68,834,000	
0.7%	\$68,834,001	and	over	

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

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 vive as AU of a SELPA

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection, not, c . k 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 1. calculations for fund balance and reserves?
- If you are the SELPA AU and are exclu a. Enter the name(s) of the SELPA(s):

uding	special	edu	ucation	n pass	s-through	funds

Yes

2nd Subsequent Year (2021-22)

22.756.762.00

	B get Year	1st Subsequent Year
	(2 19-20)	(2020-21)
b. Special Education Pass-through Funds		
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	22,756,762.00	22,756,762.00

7B. Calculating the County Office's Unrestricted County of 1001 S. and Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget colour for the lirst, Solond, and Third Prior Years; all other data are extracted or calculated.

	∟ ≘str'ed C	ed County School Service Fund Beginning Balance ³		Beginning Fund Balance	
	(For	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
Fiscal Year	nina	l Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2016-17)		52,603,106.78	53,878,362.96	N/A	Met
Second Prior Year (2017-18)		59,492,676.96	63,001,323.83	N/A	Met
First Prior Year (2018-19)		56,198,708.83	57,418,086.54	N/A	Met
Budget Year (2019-20) (Information only)		64.697.585.54			

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

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

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

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

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

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

	County Office	Total Expen	ditures
Percentage Level ³ and Other Financing Uses ³			ses 3
5% or \$69,000 (greater of)	0	to	\$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to	\$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to	\$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and	over

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

³ Dollar amounts to be adjusted annually by a prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest the pand.

	Budget Year (2019-20)	Subseq. nt Year (2020-	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:		94.625.894	97.062.469
, - ,			. , ,
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be the data for the two subsequent years. All other data are extracted or calculated.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is 1)
- 3. Total Expenditures and Other Financing Use (Line A1 plus Line A2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line A3 times Line A4)
- 6. Reserve Standard by Amount (From percentage level chart above)
- 7. County Office's Reserve Standard (Greater of Line A5 or Line A6)

Br get Year	1st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
91,773,368.00	94,625,894.00	97,062,469.00
22,756,762.00	22,756,762.00	22,756,762.00
91,773,368.00	94,625,894.00	97,062,469.00
2%	2%	2%
1,835,467.36	1,892,517.88	1,941,249.38
2,065,000.00	2,065,000.00	2,065,000.00
2,065,000.00	2,065,000.00	2,065,000.00

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

2,065,000.00

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,065,000.00	2,065,000.00	2,065,000.00
County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	34,849,303.45	38,411,273.54	41,552,954.54
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
 Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) 	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
County Office's Budgeted Reserve Amount		10.476.272.54	12 617 064 64
(Lines B1 thru B7) 9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	36,914,303.45 40.22%	10,476,273.54	43,617,954.54
County Office's Reserve Standard	10.2270	37.0	11.0470

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

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

1 ~	CTANDADD MET Dra	ainatad available recentes	have met the standard for the	auda.	nd a noo	augnt figaal va	oro
ıa.	STANDARD MET - PIC	Diected available reserves	nave met the standard for the	pudde	iu tv. Jubse	dueni nscai ve	ars.

(Section 8A, Line 7):

Explanation:	
(required if NOT met)	

2,065,000.00

2,065,000.00

Met

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S 1.	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 ongo g expend es 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 expenditule that are inded with ongoing county school service fund revenues?
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your county office have projected revenues the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local governent, 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.

-10.0% to +10.0%
County Office's Contributions and Transfers Standard: or -\$20,000 to +\$20,000

County Office	s Contributions and Trans	rers Standard: or -\$	20,000 to +\$20,000	
S5A. Identification of the County Office's Projected Contributi	ons, Transfers, and Capi	tal Projects that may Im	pact the County School	Service Fund
DATA ENTRY: For Contributions, enter data in the Projection column for Transfers In and Transfers Out, enter data in the First Prior Year. If Forn does not exist, enter data in the Budget Year, 1st and 2nd subsequent Y	n MYP exists, the data will be	e extracted for the Budget Ye	ear, and 1st and 2nd Subseq	
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
4. Contributions Unrestricted County School Service Fund /F	d 04 December 0000 40	000 Ohioat 8080)		
 Contributions, Unrestricted County School Service Fund (F First Prior Year (2018-19) 	(3,200,574.00)	199, Object 6960)		
Budget Year (2019-20)	(3,259,065.00)	58,404-00	1.8%	Met
1st Subsequent Year (2020-21)	(3,324,246.00)	6′ 181.0	2.0%	Met
2nd Subsequent Year (2021-22)	(3,390,730.00)	(,484)	2.0%	Met
4h Transfera In County Cabaal Comica Fund t				
1b. Transfers In, County School Service Fund * First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0,0	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund * First Prior Year (2018-19)	7.00			
Budget Year (2019-20)	83,25.	(228.00)	-0.3%	Met
1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)	83,251.0 33,251.0	0.00	0.0%	Met Met
Zild Subsequent Fear (2021-22)	5,231.	0.00	0.076	Wet
1d. Impact of Capital Projects Do you have any capital projects that may impact the county so * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating deficits in either the county. * Include transfers used to cover operating the county. * Include transfers used to cover operating the county. * Include transfers used to cover operating the cover operati		_	No	
OFF Output of the Occupte Office Is President Septimina		1		
S5B. Status of the County Office's Projecte Contributions, Ti	ansfers, and Capital Pro	jects		
DATA ENTRY: Enter an explanation if Not Met for items 1c or if Yes	for item 1d.			
1a. MET - Projected contributions have not changed by noie than t	he standard for the budget a	nd two subsequent fiscal yea	ars.	
Explanation: (required if NOT met)				
(required if NOT friet)				
1b. MET - Projected transfers in have not changed by more than the	e standard for the budget and	d two subsequent fiscal years	s.	
Explanation: (required if NOT met)				

lc.	MET - Projected transfers ou	it have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
ld.	NO - There are no capital pro	ojects that may impact the county school service fund operational budget.
	Project Information: (required if YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations

moidde mainyear commin	nonto, matry o	ar debt agreements, and new pro-	gramo or commucio macrocale in forig	g tomi obligations.	
S6A. Identification of the Coun	ty Office's L	ong-term Commitments			
DATA ENTRY: Click the appropriate	hutton in iter	m 1 and enter data in all columns o	of item 2 for applicable long-term co	mmitments; there are no extractions i	n this section
DATA EIGHT Office the appropriate	button in ite	in i and chief data in all columns o	or item 2 for applicable long-term oo	minuments, there are no extractions in	Tulis scottori.
 Does your county office have (If No, skip item 2 and section) 			Yes		
(ii No, skip item z and secti	ons ood and	300)	165		
If Yes to item 1, list all new other than pensions (OPEB			ed annual debt service amounts. Do	not include long-term commitments f	or postemployment benefits
	# of Years	S	ACS Fund and Object Codes Used	For:	Principal Balance
Type of Commitment	Remaining			Service (penditures)	as of July 1, 2019
Capital Leases	8	01-0000 / 25-9010	01-7439 / 25-7438	,	2,595,000
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					1,184,393
•		-			
Other Long-term Commitments (do	not include O	PEB):			
TOTAL:	•				3,779,393
· · · · · · ·		-		<u> </u>	-,,
		Prior Year	ь 'get Year	1st Subsequent Year	2nd Subsequent Year
		(2018-19)	(2 19-20)	(2020-21)	(2021-22)
		Annual Payment	Anni Payment	Annual Payment	Annual Payment
Type of Commitment (conti	nued)	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases		6,375	375,825	375,850	375,525
Certificates of Participation		5,5.5	0.0,020	0.0,000	0.0,020
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (cor	ntinued):				
	ual Payments:		375,825	375,850	375,525
Has total annual pa	ayment incre	ased over prior year (2018-19)?	No	No	No

66B. Comparison of County Offic	ce's Annual Payments to Prior Year Annual Payment
OATA ENTRY: Enter an explanation if	Yes.
1a. NO - Annual payments for lon	g-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
Explanation: (required if Yes to increase in total annual payments)	
S6C Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
	'es or No button in item 1; if Yes, an explanation is required in item 2.
1. Will funding sources used to p	pay long-term commitments decrease or expire prior to the end of the commitment period ey one-time sources?
NO - Funding sources will not	No decrease or expire prior to the end of the commitment period, and one-time for ds are not being used for long-term commitment annual payments.
Explanation: (required if Yes)	

S7. Unfunded Liabilities

d. Number of retirees receiving OPEB benefits

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 f	or Postemployment Benefits	Other than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appl	icable items; there are no extraction	ons in this section except the budget ye	ear data on line 5b.
1.	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the county office's OPEB: a. Are they lifetime benefits?	Yes		
	b. Do benefits continue past age 65?	Yes		
	c. Describe any other characteristics of the county office's OPEB program in toward their own benefits:	ncluding eligibility criteria and amo	unts, if an, that retirees are required t	o contribute
			Sy	
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-insurar	_	Actuarial Self-Insurance Fund	Government Fund
	government fund		0	0
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the county office's estimat or an actuarial valuation? e. If based on an actuarial valuation, indicate the same of the PEB valuation.	51,349 16,032 Actuarial	,339.00 ,737.53 ,601.47	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB actuarially determined contribution (A , if available, per actuarial valuation or Alternative Measurement Method	(2019-20) 2,733,152.00	(2020-21)	(2021-22) N/A
	b. OPEB amount contributed (for this purpose, include premiums paid to a		, ,	
	self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,114,270.00 2,813,794.00	1,905,486.00 3,004,313.00	1,958,839.00 3,213,522.00

S7B.	dentification of the County Office's Unfunded Liability for Self-Ins	surance Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	olicable items; there are no extracti	ons in this section.	
1.	Does your county office operate any self-insurance programs such as worl compensation, employee health and welfare, or property and liability? (Do include OPEB, which is covered in Section 7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the county office, include office's estimate or actuarial valuation), and date of the valuation:	ding details for each such as level	of risk retained, funding approach, b	asis for the valuation (county
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2019-20)	Subsequ + Year (2020-11)	2nd Subsequent Year (2021-22)
	a. Required contribution (funding) for self-insurance programs	(20.0.20)	1200	(202122)
	b. Amount contributed (funded) for self-insurance programs			

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 of schools.	e analysis relativ	e to the criteria and standards, and	d may provide written comments t	o the president of the governing boar	d and the county superintendent
S8A. Cost Analysis of Count	y Office's Lab	or Agreements - Certificated	(Non-management) Employed	es	
DATA ENTRY: Enter all applicab	le data items; the	ere are no extractions in this section	on.		
		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-manafull-time-equivalent (FTE) position		138.0	135.0	135.0	
Certificated (Non-management 1. Are salary and benefit no			Yes		
	have not be	the corresponding public disclosuren filed with the CDE, complete q	uestions 2-4.	viations and then complete questions	5 and 6
	ii No, ideiili	ry the unsettled negotiations inclu	uing any prior year une theu new	mations and their complete questions	s and 6.
Negotiations Settled 2. Per Government Code S disclosure board meeting		, date of public	N/A		
3. Period covered by the ac	greement:	Begin Date: Jul	10 2017 Er	nd Date: Jun 30, 2020	
4. Salary settlement:			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settl projections (MYPs)?	ement included in	e budget / d multiye	Yes	Yes	Yes
	Total cost o	One Ye Agreement f salary see nent			
	% change i	n salary schedule from prior year			
	Total cost o	Multiyear Agreement f salary settlement	390,499		0
	% change i	n salary schedule from prior year text, such as "Reopener")	2.5%	0.0%	0.0%
	Identify the	source of funding that will be used	d to support multiyear salary comm	mitments:	
	Salary com	mitments will be covered with ong	oing grants, contracts, operations	and general support when necessary	<i>(.</i>
Negotiations Not Settled 5. Cost of a one percent inc	crease in salary a	and statutory benefits			
·	,		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
6. Amount included for any	tentative salary	schedule increases	,	, - /	, , ,

Budget Year

1st Subsequent Year

2nd Subsequent Year

Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,190,282	1,225,991	1,262,770
3.	Percent of H&W cost paid by employer	Capped	Capped	Capped
4.	Percent projected change in H&W cost over prior year	0.0%	3.0%	3.0%
	T Groom projected change in Flatt cook ever prior year	0.070	0.070	0.070
Certif	icated (Non-management) Prior Year Settlements			
	ny new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Design of Volume	4-t-Out-consent Vocas	0 1 0 1 1 \
0	tracted (New Yorks and Orlean and Orlean Adjustments	Budget Year (2019-20)	1st Subsequent Year	2nd Subsequent Year
Certin	icated (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	10000	Yes
2.	Cost of step & column adjustments	185,217	192,897	195,212
3.	Percent change in step & column over prior year	1.2%	1.2%	1.2%
		5 1 111		
		Budget Year	1s' Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
_				
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	No	No	No
	icated (Non-management) - Other			
List ot	her significant contract changes and the cost impact of each change (i.e., cla	ass ze, hou. of employment, leave of	of absence, bonuses, etc.):	

DATA ENTRY: Enter all app	olicable data items; the	ere are no extractions in this section	n.		
		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-m TE positions	nanagement)	310.8	310.0	310.0	310.0
Classified (Non-management 1. Are salary and benefit		efit Negotiations d for the budget year?	Yes		
		the corresponding public disclosur en filed with the CDE, complete q			
	If No, identi	fy the unsettled negotiations include	ding any prior year unsettled nego	otiations and then complete questions 5	5 and 6.
legotiations Settled 2. Per Government Coboard meeting:	ode Section 3547.5(a)	, date of public disclosure	N/A		
3. Period covered by t	the agreement:	Begin Date: Jul	01, 2017 E	d D e: Jun 30, 2020	
4. Salary settlement:		_	Budget Year (2019-20)	st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary projections (MYPs)		n the budget and multiyear	res	Yes	Yes
	Total cost o	One Year Agreement f salary settlement			
	% change i	n salary schedule from prior year or Multiyear Agreement			
	Total cost o	f salary settlement	529,014	0	
		n salarv indule im prior yeu. text. Un au Reopunt")	2.5%	0.0%	0.0%
	Identify the	rce of fulling that will be used	l to support multiyear salary com	mitments:	
legotiations Not Settled					
	ent increase in salary a	and statutory benefits			
		,	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for	r any tentative salary	schedule increases			

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
Yes	Yes	Yes
2,733,240	2,815,238	2,899,695
Capped	Capped	Capped
0.0%	3.0%	3.0%
No		

Salary commitments will be covered with ongoing grants, contracts, operations and general support when necessary.

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

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	1st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
Yes	'as	Yes
250,916	264,744	270,183
1.2%	1.2%	1.2%

Budget Year	st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
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 emplo, ent, leave of absence, bonuses, etc.):

Percent change in cost of other benefits over prior year

S8C. Cost Analysis of County Office's La	oor Agreements - Managemen	t/Supervisor/Confidential Em	nployees	
DATA ENTRY: Enter all applicable data items; the	nere are no extractions in this secti	on.		
	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	150.0	147.5	147.5	147.5
Management/Supervisor/Confidential Salary and Benefit Negotiations 1. Are salary and benefit negotiations settl	ed for the budget year?	Yes		
		ding any prior year unsettled nego	otiations and then complete questions 3	and 4.
If n/a, skip Negotiations Settled 2. Salary settlement:	the remainder of Section S8C.	Budget Year	1 Subsequ Year	2nd Subsequent Year
Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	(2019-20) Yes	/2020 1) Yes	(2021-22) Yes
	of salary settlement	550 327	0	0
	in salary schedule from prior year r text, such as "Reopener")	2.5%	0.0%	0.0%
Negotiations Not Settled 3. Cost of a one percent increase in salary	and statutory benefits			
Amount included for any tentative salary	schedule increases	B. get Year (2 19-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes inclu	ded in the budy it and it is?	Yes	Yes	Yes
 Total cost of H&W benefits Percent of H&W cost paid by employer 		1,300,493 Capped	1,339,508 Capped	1,379,693 Capped
Percent projected change in H&W cost of the second se	over price sar	0.0%	3.0%	3.0%
Management/Supervisor/Confidential Step and Column Adjustments	Ť	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included Cost of step & column adjustments Percent change in step & column over p	9	Yes 260,557	Yes 273,165	Yes 277,634
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	•	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the Total cost of other benefits.	e budget and MYPs?	No	No	No

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 approve an update to the LCAP effective for the budget year?

Yes	
	_

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

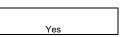
Jun	25.	2019	

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, Section 3: Actions, Services and Expenditures?





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ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1. Do cash flow projections show that the county office will end the budget year with a No negative cash balance in the county school service fund? Is the system of personnel position control independent from the payroll system? No 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 No Yes or No) 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? 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? Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE) No Have there been personnel changes in the superintendent or chie pusiness official positions within the last 12 months? No When providing comments for additional fiscal indicat , pleas inclus, the item number applicable to each comment. Comments: (optional)

End of County Office Budget Criteria and Standards Review