



CONTRA COSTA COUNTY
Office of Education

learn • lead • achieve



2019-20 Budget Adoption
June 19, 2019



INTRODUCTION

Contra Costa County Office of Education

Fiscal Year 2019-20

About the CCCOE

The Contra Costa County Office of Education (CCCOE) is a unique agency. One of 58 counties in the state of California, Contra Costa County has the 11th largest public school student population in the state. Officially established in 1932, the CCCOE has a long history of providing direct services to some of our county's most vulnerable students, including young people who are incarcerated, homeless or in foster care, as well as students who have severe physical or emotional challenges.

CCCOE also provides support services to schools and school districts in Contra Costa County; services that can be handled most effectively and economically on a regional basis rather than by each of the county's 261 schools or 18 school districts. These services range from budget approval and fiscal support, to technology infrastructure and communication support. In addition, CCCOE provides some of the best, high-level professional development opportunities for educators in the entire state.

The County Office of Education is an essential part of Contra Costa's outstanding public school system.

CCCOE Strategic Plan

- **VISION:** Education empowers tomorrow's global citizens.
- **MISSION:** Our mission is to be the premier county education agency providing bold leadership, high quality programs, and innovative services.
- **CORE VALUES:**
 - Respect
 - Integrity
 - Diversity
 - Teamwork
 - Ethical Leadership
 - Creativity/Innovation
 - Advocacy for all learners

Agency Focus— Learn, Lead, Achieve

1. Provide services and products that support **learning** and **accountability**.
2. Take the lead in creating and sustaining **partnerships** and collaborations that strengthen opportunities for learners.
3. Challenge the status quo by promoting an environment that values **creativity**, encourages risk taking, and supports **innovation**.
4. Recruit, support, and retain outstanding **people** for careers in education that reflect our diverse communities.

5. Provide local and regional high-quality **professional development** to meet student, district, and staff needs.
6. Incorporate **technology** to enhance learning and empower users.
7. Use two-way **communication** to evaluate services and inform data-driven decisions.
8. Advocate for all learners by **promoting** the successes and **explaining** the challenges of public education.

Organization

The CCCOE carries out its Vision and Mission through the agency's Superintendent, Board of Education, departments, and programs. The following sections provide an overview of CCCOE programs and services.



County Superintendent of Schools, Lynn Mackey

The County Office provides programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa's 18 school districts, their schools, and their 177,000+ students.

We provide support in the form of professional development and resources for job-alike groups (Curriculum, Human Resources, Business, and Superintendents' Council). These and other CCCOE programs/services:

- Provide quality countywide programs for students
- Save school districts money
- Provide regional resources and staff development opportunities
- Support districts in meeting state and federal mandates

By working effectively and efficiently with our school districts, the County Office of Education strengthens our education system while saving dollars – dollars that can be put to use in classrooms.

County Superintendent of Schools, Lynn Mackey administers all County Office of Education programs and facilitates cooperation among schools, colleges, universities, government and community organizations. She is responsible for monitoring and approving all school district budgets and Local Control Accountability Plans. She also serves as an education advocate with the legislature and public.

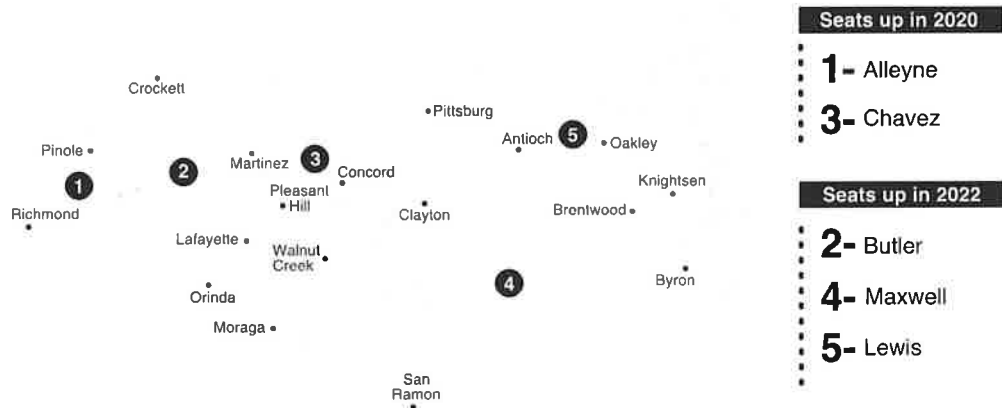
Contra Costa County Board of Education

The Contra Costa County Board of Education is the elected Board of Education for the County of Contra Costa. The Board of Education consists of five members elected by trustee district areas to staggered four-year terms. Each Board member represents a different area of the county and must be a registered voter in that area. In accordance with the California Education Code and certain other rules and laws, the Contra Costa County Board of Education serves as the governing board for the juvenile court schools operated by the County Office of Education.

What Does the Board Do?

The Board provides leadership and citizen oversight for educational programs and services operated by the County Office of Education. The Board also:

- Approves selected curriculum for education programs operated by the CCCOE
- Reviews and approves the County Office of Education budget
- Hears appeals on charter school petitions, interdistrict transfer disputes and expulsion cases
- Advocates on behalf of education on the local, state and national levels
- Acts as the County Committee on School District Organization, which reviews changes in school district boundaries



Map is intended for general reference only and should not be used for legal or navigational purposes.

The Board Members



Trustee Area 1: **Fatima S. Alleyne, Ph.D.**
El Cerrito, El Sobrante, Kensington, San Pablo,
and parts of Pinole and Richmond
Elected 2016
Term expires 11/27/2020



Trustee Area 2: **Sarah Butler**
Crockett, Hercules, Lafayette, Moraga, Orinda,
Port Costa, Rodeo, and parts of Alamo,
Concord, Martinez, Pinole, Pleasant Hill,
Richmond, and Walnut Creek
Elected 2018
Term expires 12/09/2022



Trustee Area 3: **Vikki J. Chavez**
Vice President
Pacheco and parts of Clayton, Concord, Martinez,
Pittsburg, Pleasant Hill,
and Walnut Creek
Elected 2016
Term expires 11/27/2020



Trustee Area 4: Mike Maxwell
President
Blackhawk, Byron, Danville, Diablo, Discovery
Bay, San Ramon, and parts of Alamo,
Antioch, Brentwood, Clayton, and Concord
Re-elected 2018
Term expires 12/09/2022



Trustee Area 5: Annette Lewis
Bethel Island, Clyde, Knightsen, Oakley,
and parts of Antioch, Bay Point,
Brentwood, and Pittsburg
Elected 2018
Term expires 12/09/2022

Student Programs and Services

The Student Programs and Services Department provides direct instructional programs and a variety of support services for students enrolled in CCCOE schools, as well as students throughout the county.

The CCCOE operated Student Programs include the following:

- **Court Schools**
Mt. McKinley School – Martinez and Byron campuses
- **Golden Gate Community School**
Brentwood, Martinez, Rodeo, Pittsburg and Point Richmond sites
- **Special Education**
Floyd I. Marchus School, Concord
East County Elementary (Turner, Mauzy, Diablo Vista)
Far East County (Liberty High Transition, Krey Elementary & O'Hara Park)
Heritage High School
- **Career Technical Education (CTE/ROP)**
CTE classes offered at 34 high schools in Contra Costa and Alameda counties
- **Adult Correctional Education**
Contra Costa Adult School (Martinez, Marsh Creek and West County Detention Facilities)

The **Student Programs** support services include the following:

- Coordinating Council
- Deaf/Hard of Hearing Student Services
- Expulsion Appeals
- High School Equivalency Testing
- Interdistrict Transfer Appeals
- Local Control and Accountability Plan (LCAP) for CCCOE schools
- School Accountability Report Cards (SARC)
- County School Attendance Review Board (SARB)
- Youth Development Services

The following pages include more information about CCCOE-operated school programs:

CCCOE Student Programs: *Special Education*

The Contra Costa County Office of Education (CCCOE) provides a full range of services designed to meet the learning needs of students with disabilities from birth to age 22.

We serve more than 250 students in more than 8 locations throughout the county.

Student Programs serves the following:

- Early Start and Preschool students
- Students with Autism
- Students with Emotional Disabilities
- Students with Severe and Multiple Disabilities
- Students with Visual and Auditory Impairments
- Community-Based Instruction and Transition Programs
- WorkAbility I (Special Education)

Classroom settings include fully integrated sites on regular school campuses, community-based instruction, and special-education centers (Marchus, Mauzy, Liberty, Heritage, O'Hara Park, Turner, Kray, and Diablo Vista).

- Early Start serves children from birth to age three with vision, hearing, orthopedic, or other developmental disabilities.
- Autism programs provide highly specialized, intensive, early intervention for young children in preschool and elementary grades.
- The Community Based Instruction Program is a class for students 18-22 years of age. The goal of this program is to support the transition from school to adult life for students with severe disabilities.
- The Counseling and Educational Program provides classes for approximately 80, K-12 students who exhibit a wide range of emotional and behavioral challenges.
- Program for students with severe/multiple disabilities provides a full range of services designed to meet the needs of students from age 3-22.

District Specified Services:

The CCCOE Braille Centers, located at Mauzy School in Alamo and Joseph A. Ovick School in Brentwood, provide resource services to students with visual impairments and provides materials in braille and large print to students throughout Contra Costa. The CCCOE provides a spectrum of Deaf/Hard of Hearing (DHH) services including audiologists and DHH teachers. Augmentative and Alternative Communication

(AAC) services are provided for students with disabilities, such as severe speech and motor impairments, to support their access to curriculum. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.

CCCOE Student Programs: *Career Technical Education (CTE/ROP)*

CTE/ROP is the Contra Costa County Office of Education’s career-training program designed for high school juniors and seniors, as well as adults. The goal of CTE/ROP is to help students gain knowledge and skills for future careers. In addition to the skills developed for specific fields, each class helps students develop a résumé, review effective interviewing techniques, and identify sources of employment.

Additional CTE/ROP facts:

- Employs highly qualified teachers with industry experience
- Provides training for current and emerging careers
- Uses individualized instruction
- Provides state-of-the-art instructional equipment
- Curricula and new programs reflect labor market needs
- Is accredited by the Western Association of Schools and Colleges (WASC) and approved by the California State Department of Education
- Courses include California State Academic Standards and Career Technical Education
- Model Curriculum Standards, as well as industry standards
- Courses are reviewed annually by industry Advisory Committees
- Offers more than 90 rigorous and relevant career courses, including 68 that meet the University of California “a-g” entrance requirements.
- Serves nearly 10,000 students at 34 high schools in Contra Costa and Alameda counties
- Career guidance includes industry internship opportunities.
- More than 200,000 students have completed ROP training in the past 45 years

Examples of CTE/ROP Courses Offered:

- | | |
|--|----------------------------|
| • Analytical Forensic Science | • Manufacturing |
| • Architectural Design | • Computer Programming |
| • Automotive Technician | • Construction Technology |
| • Biotechnology Accelerated and Research | • Culinary Careers |
| • Careers in Teaching | • Digital Art/Web Design |
| • Civil Engineering | • Electrical Engineering |
| • and Architecture | • Environmental Science AP |
| • Computer Integrated | • Fire Science |
| | • Introduction to Law |

- Journalism
- Law Enforcement Careers
- Music Theory AP
- Photography
- Play Production
- Robotics Engineering Technology
- Sports Medicine
- TV/Video Broadcasting
- Veterinary Science

CCCOE Student Programs: *Contra Costa Adult School (CCAS)*

The Contra Costa County Office of Education offers educational programs to incarcerated adults through the Contra Costa Adult School. The Contra Costa Adult School is fully accredited by the Western Association of Schools and Colleges. More than 4,000 students participate in educational opportunities each year at one of the three jail facilities:

- Marsh Creek Detention Facility — Clayton
- West County Detention Facility – Richmond
- Martinez Detention Facility – Martinez

Mission:

We facilitate successful transitions of adult learners back to their communities by providing transformative education and personal development.

Programs:

The CCAS offers the Adult Basic Literacy Program which includes basic reading, writing and mathematics. Students earn high school credits or prepare for a high school equivalency. Students can also take the High School Equivalency Test (HiSET) to obtain an equivalency certificate.

CCAS students take Construction Technology (MCDF) and Computer Applications (WCDF & MCDF) Career Technical Education classes. ROP certificates are awarded to students based on completion of identified school department staff and vocational/industry standards. Community college credit can also be earned in the Computer Applications class.

CCAS offers a nationally recognized and state-approved substance abuse recovery educational program, DEUCE (Deciding Educating Understanding Counseling Evaluating). This curriculum includes topics such as the addiction cycle, recovery process, anger management, interpersonal communication and parenting skills.

COPE (Counseling Options and Parent Education) supports two parenting classes in which students receive a Parenting Certificate that is recognized by Contra Costa County Courts and Child and Family Services. The program aims to prevent and treat behavioral, emotional and developmental problems in children by enhancing the knowledge, skills and confidence of parents.

The Workforce Readiness program teaches motivational interviewing and other evidenced-based strategies are employed in a program in which students participate in career exploration and soft skills

workshops. At West County and Marsh Creek there are bi-annual resource fairs providing students with opportunities to meet employers and learn about transition resources.

CCAS has two Reentry Transition Specialists (RTS) who meet with interested students to identify needs and to develop a transition plan to more effectively plan for successful reintegration. The RTS's collaborate with a variety of community partners to gather information about educational, employment, support services and other opportunities available for the reentry population.

CCCOE Student Programs: *Golden Gate Community School*

Golden Gate Community School is an alternative education charter school serving the academic needs of students who have been referred by their local school district due to expulsion or other school-related challenges, as well as students whose families feel they would benefit from a smaller environment.

The mission of the Golden Gate Community School is to ensure academic improvement and successful transition, while promoting pro-social skills.

The school's main purpose is to prepare students to return to their home districts.

Students are taught by credentialed staff and receive standards based academic coursework. Courses include:

- English Language Arts/English Language Development
- Reading Intervention
- Social Sciences
- Math
- Science
- Credit Recovery
- CTE and A-G through an online program
- Extra support services are offered through a school social worker and a youth development specialist.

Golden Gate Charter offers the following programs:

- Brentwood – 2 classes and Independent Study
- Martinez – 1 class and Independent Study
- Rodeo – Independent Study
- Pittsburg – 2 classes and Independent Study
- Point Richmond – 1 class at the Center for Recovery and Empowerment

At Golden Gate Community School, students:

- Engage in a complete course of study leading to a high school diploma
- Receive guidance in developing individual potential and an appreciation of self and others while learning to be productive citizens

- Develop critical thinking and problem-solving skills through culturally relevant curriculum and materials

Curriculum and Instruction

The Curriculum and Instruction Division provides leadership and support to school districts through professional development, curriculum/instruction development, assessment and accountability, and district/school improvement services. The Department conducts seminars and workshops for K-12 teachers and administrators, and supports the development of each of the 18 school districts' Local Control Accountability Plans (LCAP).

Curriculum and Instruction coordinates the following services:

- Administrative Leadership Program
- California Content Standards and Framework Training
- California Distinguished School Program Support
- California Preschool Instructional Network (CPIN) Bay Area Region IV
- Curriculum Council
- Curriculum Council Subcommittees which include Assessment/Data, Educational Technology, English Language Arts/English Language Development, History-Social Science, Mathematics, Science, and Social Emotional Learning
- Differentiated Assistance
- Digital Citizenship
- Early Care and Education (ECE)
- Educational Technology Integration
- English Learner Network
- Local Control Accountability Plans (LCAP)
- Local Planning and Advisory Council for Early Care and Education (LPC)
- Local State and Federal Programs Directors' Network
- Early Childhood Professional Development Program (PDP)
- Quality Rating and Improvement System (QRIS)
- Science, Technology, Engineering, Arts, and Mathematics Education (STEAM)
- Social Emotional Learning
- Teacher Induction Program (TIP)
- Title III Support—Language Instruction for English Learners and Immigrant Students
- Tobacco Use Prevention Education (TUPE)

Communications

The Communications Office provides a wide variety of communications and public relations services to county school districts and COE sites and programs, including:

- Award-winning communications and public relations materials including writing, photography, and graphic and Web design;
- Public information including educational facts and statistics, calendars, new resident information, etc.;
- Media relations, publicity, and crisis communication support;
- Public relations and marketing training and consultation;
- Publications: Monthly and quarterly newsletters for employees and educators, Annual Report to the Community, Public Schools Directory (annually), Fingertip Facts (annually), and brochures, flyers, displays, social media, etc. (as needed);
- Academic and special events/programs including Contra Costa County Teacher of the Year Program, Mock Trial, and Model United Nations.

Human Resources

The Human Resources Department serves the employees of the County Office of Education in multiple ways, including:

- Recruitment and selection
- Credential services
- Classification, salary and benefits administration
- Contract interpretations
- Safety and wellness
- Training and employee relations

The Department also serves the county school districts by:

- Coordinating teacher and substitute job fairs to recruit staff for school districts and County Office programs
- Providing training for school district substitutes
- Providing legal updates for school district personnel
- Ensuring that all Contra Costa teachers are credentialed, and assigned to teach appropriate subjects

Technology Services

Technology Services encompasses every aspect of the county's educational system. Whether it's through training, grants, repair or planning, the County Office of Education supports the county's teachers, staff, schools and districts in many ways, including:

- Tyler/Munis Financial and Human Resources Modules
- Infrastructure Assistance
 - ISP Services
- Planning and Communication
 - Help with district technology plans
 - Forums: Technical Advisory Council (TAC), Educational Technical Advisory Council (ETAC)
 - Database solutions
 - Video conferencing

Business and Administrative Services

The Business and Administrative Services Department coordinates the services provided by District Business Services, Fiscal Services, Accounting Services and General Services. The department assists in the development and implementation of policies and provides administrative support to the County Committee on School District Organization.

Business and Administrative Services coordinates the following services:

- **District Business Services:** Provides financial advisory services to the 18 school districts in Contra Costa County and to the Fiscal Services Department within the County Office of Education.
- **District Payroll Services:** Provides service, support and assistance in the area of payroll and retirement reporting to 18 school districts, charter schools and the community colleges of Contra Costa County. In addition, this department processes over 150,000 warrants and over 15,000 W-2s annually for 16 school districts.
- **Accounting Support Services:** Provides payroll, accounts payable, accounts receivable, ADA reporting and conference and travel reimbursements for the County Office of Education.
- **Fiscal Services:** Provides all budget and accounting services for the County Office of Education.
- **Medi-Cal Reimbursement Programs:** Provides support for both the LEA Billing and MAA programs. These reimbursement programs support continued efforts in providing effective and quality health programs for students.
- **General Services:** Provides facilities planning, construction management, maintenance and operations, and purchasing services for the County Office of Education.
- **Board Policies:** Provides Board policies, regulations, and bylaws.

LCAP

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California's K–12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically,

under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.



FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2019-20 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

<u>PROGRAM / DEPARTMENT</u>	<u>PROJECTED 2018-19</u>	<u>BUDGET ADOPTION 2019-20</u>
COE OPERATIONS:		
County Board of Education	\$ 684,718	\$ 311,562
County Superintendent of Schools	569,352	565,584
Human Resources	1,771,518	1,891,155
Communications	851,868	885,815
Technology Systems	2,814,419	3,304,278
Business & Administrative Services	4,394,977	6,228,759
Educational Services -- C&I / Student Programs & Services	3,362,121	3,976,721
Subtotal COE Operations:	14,448,973	17,163,874
EDUCATIONAL SERVICES PROGRAMS & GRANTS:		
Special Education	26,107,005	24,637,645
Career Technical Education	9,801,294	8,351,300
Adult Correctional Education -- Parolee Education	7,228,141	-
Adult Correctional Education -- Contra Costa Adult Schools	2,143,367	2,309,255
Court Schools	4,974,476	4,800,009
Curriculum & Instruction / Student Programs & Services	4,099,443	3,431,865
Transportation & Routine Repair Maintenance & Other Grants	7,499,299	7,434,703
Youth Development Services	2,112,668	1,862,294
Subtotal Educational Services Programs & Grants:	63,965,693	52,827,071
TOTALS:	\$ 78,414,666	\$ 69,990,945

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2019-20 BUDGET ADOPTION CONSOLIDATION

	COE OPERATIONS										EDUCATIONAL SERVICES PROGRAMS & GRANTS						PROGRAMS & GRANTS TOTALS	GRAND TOTALS	
	County Board of Education	County Superintendent of Schools	Human Resources	Community Relations	Technology Systems	Business & Admin. Services	General Services	CEI/Student Prog & Svcs	COE OPERATIONS TOTALS	Special Education	Career Technical Education ROP	Adult Corr. Education	Centra Costa Adult Schools	Parolee Education	Court Schools	Student Programs & Services			CAJ Student Programs & Services
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 22,535	\$ -	\$ 98,146	\$ 6,596,851	\$ -	\$ 290,456	\$ 8,975,988	\$ 3,361,517	\$ 3,012,221	\$ -	\$ 164,239	\$ 736,415	\$ 1,236,098	\$ 6,786,656	\$ 80,187	\$ 24,333,321	
REVENUES:																			
LFFF	-	-	-	-	-	20,866,273	-	-	20,866,273	70,947	3,062,045	-	1,079,957	2,722,055	37,807	407,586	-	7,380,397	
Federal Revenues	-	-	-	-	-	849,262	-	-	849,262	327,433	2,589,305	-	137,598	493,098	511,132	1,065,881	-	2,535,142	
State Revenues	-	-	7,000	-	-	1,162,685	-	530,000	1,845,685	1,347,591	2,589,305	-	16,609	11,073	1,406,360	732,413	-	8,244,115	
Local Revenues	-	-	23,000	-	130,000	1,162,685	-	-	1,315,685	18,799,738	2,266,234	-	926,451	-	1,021,949	3,232,114	-	28,206,171	
Other Sources	-	-	-	-	-	(6,457,197)	-	-	(6,457,197)	3,641,723	-	-	2,000	1,573,783	4,133	1,235,069	-	6,457,107	
Contributions	-	-	-	-	-	16,221,113	-	530,000	16,311,113	24,167,822	7,917,784	-	2,162,615	4,800,009	3,001,380	6,388,471	1,862,294	67,232,088	
TOTAL REVENUE	-	-	30,000	-	130,000	16,221,113	-	530,000	16,311,113	8,305,082	7,917,784	-	909,289	1,638,854	617,024	2,952,345	-	14,356,003	
EXPENDITURES:																			
Certificated Salaries	241,658	172,892	172,892	-	-	3,172,679	-	1,469,990	1,884,540	8,305,082	781,114	-	491,602	872,965	557,888	1,177	975,184	12,471,463	
Classified Salaries	132,820	897,770	897,770	-	1,721,598	3,172,679	-	864,699	7,618,076	5,566,933	250,739	-	491,602	872,965	557,888	1,177	108,381	9,010,655	
Student Wages	-	-	-	-	-	-	-	-	-	36,323	-	-	-	-	-	-	-	144,704	
Employee Benefits	151,640	143,206	605,593	293,215	935,002	1,725,450	302,090	988,628	5,145,022	7,232,207	513,324	-	846,802	1,323,866	491,741	1,823,100	12,390,599		
Books & Supplies	1,000	7,000	15,200	12,500	(57,600)	75,650	62,000	53,750	169,500	453,727	196,850	-	85,814	113,875	197,187	139,920	15,068	1,204,421	
Services	39,000	40,500	169,700	24,150	513,590	1,323,600	300,300	799,458	3,680,886	713,384	209,412	-	90,514	187,000	1,238,924	4,031,550	111,654	8,811,409	
BMA-District Agreements	-	-	-	-	181,000	62,000	30,000	-	283,000	5,655,739	-	-	-	-	-	925,000	-	5,855,739	
Capital Outlay	-	-	-	-	-	(4,230,571)	-	-	(4,230,571)	2,329,989	542,022	-	78,134	443,449	169,152	1,177	92,648	1,208,000	
Inter-Program Charges	-	-	-	-	-	2,591,891	-	11,530	2,603,421	2,329,989	542,022	-	2,309,255	4,800,009	3,431,865	358,510	3,654,571		
Other Outgo	311,562	565,584	1,891,155	(865,815)	(3,174,278)	11,161,484	(1,168,110)	(3,446,721)	(449,813)	24,637,645	8,351,300	-	(146,640)	-	(429,885)	7,434,703	1,662,294	52,827,071	
TOTAL EXPENDITURES	(311,562)	(565,584)	(1,891,155)	(865,815)	(3,174,278)	11,161,484	(1,168,110)	(3,446,721)	(449,813)	24,637,645	8,351,300	-	(146,640)	-	(429,885)	7,434,703	1,662,294	(2,506,086)	
NET CHANGE	\$ (311,562)	\$ (565,584)	\$ (1,891,155)	\$ (865,815)	\$ (3,174,278)	\$ 19,716,315	\$ (1,168,110)	\$ (3,148,205)	\$ (8,723,227)	\$ 2,911,704	\$ 2,578,705	\$ -	\$ 17,599	\$ 736,415	\$ 806,213	\$ 5,720,424	\$ 80,187	\$ 21,574,474	
ENDING FUND BALANCE	\$ (311,562)	\$ (565,584)	\$ (1,891,155)	\$ (865,815)	\$ (3,174,278)	\$ 19,716,315	\$ (1,168,110)	\$ (3,148,205)	\$ (8,723,227)	\$ 2,911,704	\$ 2,578,705	\$ -	\$ 17,599	\$ 736,415	\$ 806,213	\$ 5,720,424	\$ 80,187	\$ 21,574,474	

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2019-20 BUDGET ADOPTION - FTE STAFFING - COE CONSOLIDATION

COE OPERATIONS EDUCATIONAL SERVICES PROGRAMS & GRANTS

County Board of Education	County Superintendent	COE OPERATIONS						EDUCATIONAL SERVICES PROGRAMS & GRANTS						2019-20 GRAND TOTALS	2018-19 ADOPTED BUDGET
		Human Resources	Community Relations	Technology Systems	Business & Admin. Services	Educational Services Prog. & Svcs	COE OPERATIONS TOTALS	Special Education	Career Technical Education	Adult Cont. Education	C&I Student Programs & Services	Transport & Routine Repair Maint. & Oth. Grants	Youth Development Services		
								45,000	4,000	8,000	10,500	-	-	67,500	121,800
								25,052	-	-	1,500	-	-	26,552	32,352
		1,000	1,000	-	-	-	9,160	5,060	3,300	1,300	3,040	-	-	15,940	36,110
		-	-	-	-	-	-	-	-	1,300	-	-	-	1,300	3,300
		1,000	1,000	-	-	-	9,160	75,112	7,300	9,300	15,240	4,340	-	111,292	193,562
	5,000							66,706	-	1,875	8,219	-	-	76,800	5,000
								15,413	3,625	5,100	4,400	5,250	1,000	44,788	107,720
	0.810	1,190	2,000	2,000	7,000	8,960	3,900	25,860	-	0,300	1,000	1,840	2,000	32,000	31,500
														5,000	7,800
		5,810	1,190	10,400	5,000	19,000	38,610	82,119	3,625	7,275	13,619	6,250	2,840	127,728	246,891
		5,810	2,150	11,400	5,000	19,000	38,610	157,231	10,925	16,575	28,859	10,590	2,840	239,020	440,453
		5,810	2,150	12,400	5,000	19,000	38,650	183,276	20,715	14,998	33,263	10,800	2,840	339,010	440,452
				(1,000)			0,550	(28,045)	(9,790)	1,577	(4,405)	(0,210)		(89,990)	(103,362)

CERTIFICATED:

- TEACHERS
- OTHER CERTIFICATED
- MANAGEMENT / CONFIDENTIAL
- PROFESSIONAL ADMINISTRATIVE
- TOTAL CERTIFICATED

CLASSIFIED:

- BOARD MEMBERS
- INSTRUCTIONAL ASSISTANTS
- TUTORS
- CLERICAL / OTHER
- MANAGEMENT / CONFIDENTIAL
- PROFESSIONAL ADMINISTRATIVE
- TOTAL CLASSIFIED

TOTAL FTE

PRIOR YEAR CHANGES



COE OPERATIONS

**COUNTY BOARD OF EDUCATION
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ -	\$ -	\$ -
2000	105,420	117,864	119,022
3000	121,113	133,154	151,640
4000	1,054	5,800	1,000
5000	47,474	427,900	39,900 a/b)
6000	-	-	-
7300	-	-	-
7400	-	-	-
TOTAL	\$ 275,060	\$ 684,718	\$ 311,562

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
5000 Services			
5100	\$ -	\$ -	\$ -
5200	20,357	15,000	15,000
5300	14,349	14,250	14,250
5400	-	-	-
5500	-	-	-
5600	-	50	50
5800	12,409	10,100	10,100 a)
5875	-	388,000	- b)
5900	359	500	500
TOTAL	\$ 47,474	\$ 427,900	\$ 39,900

a) Includes \$3,000 Board Doc software cost

b) 2018-19 election cost \$388,000

**COUNTY SUPERINTENDENT OF SCHOOLS
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 241,475	\$ 249,442	\$ 241,658
2000 Classified Salaries	107,108	131,284	132,820
3000 Employee Benefits	126,117	140,726	143,206
4000 Books & Supplies	5,513	7,000	7,000
5000 Services	488,654	40,900	40,900 a/b)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 968,867	\$ 569,352	\$ 565,584

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
5000 Services			
5100 Subagreements for Services	\$ -	\$ -	\$ -
5200 Travel / Conference	12,148	15,000	15,000
5300 Dues / Memberships	1,620	1,700	1,700
5400 Insurance	-	-	-
5500 Operations / Housekeeping	-	-	-
5600 Rentals, Leases, Repairs	-	-	-
5700 Direct Costs Transfers	-	-	-
5800 Professional Consulting Svcs	19,475	23,120	23,120 b)
5820 Printing	-	100	100
5875 Elections	454,858	-	- a)
5900 Communications / Postage	553	980	980
TOTAL	\$ 488,654	\$ 40,900	\$ 40,900

a) Included \$455,000 election costs

b) Included \$20,000 Superintendent district consulting support

**HUMAN RESOURCES
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 166,219	\$ 171,200	\$ 172,892
2000 Classified Salaries	788,781	851,104	897,770
3000 Employee Benefits	473,680	534,314	605,593
4000 Books & Supplies	41,849	15,200	15,200
5000 Services	417,960	199,700	199,700 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 1,888,489	\$ 1,771,518	\$ 1,891,155

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	13,000	13,000
5300 Dues / Memberships	1,500	1,500
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	53,000	53,000
5876 Legal Services	125,000	125,000 a)
5900 Communications	7,200	7,200
TOTAL	\$ 199,700	\$ 199,700

a) Includes legal budget of \$125,000

**COMMUNICATIONS
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ -	\$ -	\$ -
2000	505,719	533,894	545,950
3000	244,926	268,324	293,215
4000	9,939	12,500	12,500 a)
5000	37,552	37,150	34,150 a)
6000	-	-	-
7300	-	-	-
7400	-	-	-
TOTAL	\$ 798,135	\$ 851,868	\$ 885,815

		Projected 2018-19	Budget Adoption 2019-20
5000	Services		
5100	Subagreements for Services	\$ -	\$ -
5200	Travel / Conference	10,000	10,000 a)
5300	Dues / Memberships	1,500	1,500
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	-	-
5700	Direct Costs Transfers	-	-
5800	Professional Consulting Svcs	25,000	22,000 a)
5900	Communications	650	650
TOTAL		\$ 37,150	\$ 34,150

a) Included Sandy Hook Promise-Safe School budget

**TECHNOLOGY SYSTEMS
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 185,624	\$ -	\$ -
2000 Classified Salaries	1,544,631	1,521,855	1,721,896
3000 Employee Benefits	799,980	772,849	935,002
4000 Books & Supplies	(58,404)	(60,100)	(57,600) a)
5000 Services	322,254	441,815	513,980 a)
6000 Capital Outlay	207,440	138,000	191,000 a)
TOTAL	\$ 3,001,525	\$ 2,814,419	\$ 3,304,278

		Projected 2018-19	Budget Adoption 2019-20
5000	Services		
5100	Subagreements for Services	\$ -	\$ -
5200	Travel / Conference	17,000	17,000
5300	Dues / Memberships	600	600
5400	Insurance	-	-
5500	Operations / Housekeeping	-	-
5600	Rentals, Leases, Repairs	117,400	115,990 a)
5700	Direct Costs Transfers	(9,000)	(9,000)
5800	Professional Consulting Svcs	196,965	270,540
5900	Communications	118,850	118,850
TOTAL		\$ 441,815	\$ 513,980

a) includes Printer/Copier Solution budget

**BUSINESS & ADMINISTRATIVE SERVICES
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ -	\$ -	\$ -
2000	3,082,625	3,482,430	3,735,919
3000	2,472,194	1,705,230	2,027,540
4000	120,049	137,650	137,650
5000	1,839,096	1,846,800	1,952,800
6000	86,445	79,000	92,000
7300	(5,062,080)	(5,414,393)	(4,230,571)
7200/7400	86,202	86,185	86,185
7610	2,034,696	2,472,075	2,427,236
TOTAL	\$ 4,659,227	\$ 4,394,977	\$ 6,228,759

		Projected 2018-19	Budget Adoption 2019-20
5000	Services		
5100	Subagreements for Services	\$ -	\$ -
5200	Travel / Conference	53,250	53,250
5300	Dues / Memberships	59,000	59,000
5400	Insurance	260,000	319,000
5500	Operations / Housekeeping	81,000	81,000
5600	Rentals, Leases, Repairs	41,700	41,700
5800	Professional Consulting Svcs	1,019,300	1,066,300
5876	Legal Services	300,000	300,000
5900	Communications	32,550	32,550
TOTAL		\$ 1,846,800	\$ 1,952,800

**EDUCATIONAL SERVICES
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ 892,739	\$ 1,201,056	\$ 1,469,990
2000	399,934	617,162	664,699
3000	504,255	775,708	988,826
4000	24,441	54,250	53,750
5000	499,035	713,945	799,456
6000	-	-	-
7300	-	-	-
7400	-	-	-
TOTAL	\$ 2,320,404	\$ 3,362,121	\$ 3,976,721

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100	\$ -	\$ -
5200	104,400	104,300
5300	2,500	2,500
5400	-	-
5500	-	-
5600	-	-
5700	9,000	9,000
5800	593,989	679,600
5900	4,056	4,056
TOTAL	\$ 713,945	\$ 799,456

**SPECIAL EDUCATION
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ 9,048,615	\$ 8,952,811	\$ 8,305,082
2000	5,781,242	5,956,208	5,603,256
3000	7,307,425	7,492,109	7,232,207
4000	462,458	524,546	453,727
5000	894,202	742,635	713,384
6000	60,392	-	-
7300	2,438,162	2,438,696	2,329,989
7400	-	-	-
TOTAL	\$ 25,992,496	\$ 26,107,005	\$ 24,637,645

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100	\$ 28,000	\$ 28,000
5200	128,612	120,889
5300	1,013	1,013
5400	-	-
5500	222,743	221,431
5600	77,981	77,981
5700	-	-
5800	218,785	198,569
5900	65,501	65,501
TOTAL	\$ 742,635	\$ 713,384

**CAREER TECHNICAL EDUCATION
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ 1,088,958	\$ 1,096,135	\$ 781,114
2000	788,553	629,943	250,739
3000	839,327	792,859	513,524
4000	165,165	200,956	198,850
5000	453,992	283,677	209,312 a)
5100/5800	5,928,271	5,938,750	5,855,739 a)
6000	-	-	-
7300	877,152	858,974	542,022
7400	-	-	-
TOTAL	\$ 10,141,418	\$ 9,801,294	\$ 8,351,300

		Projected 2018-19	Budget Adoption 2019-20
5000	Services		
5100	Subagreements for Services	\$ 3,298,825	\$ - a)
5200	Travel / Conference	48,341	25,000
5300	Dues / Memberships	3,373	5,000
5400	Insurance	-	-
5500	Operations / Housekeeping	1,800	-
5600	Rentals, Leases, Repairs	31,724	6,000
5700	Direct Costs Transfers	-	-
5800	Other Services	164,797	170,312
5800	Professional Consulting Svcs	2,664,925	5,855,739
5900	Communications	8,642	3,000
TOTAL		\$ 6,222,427	\$ 6,065,051

a) Budgetary Management Agreements (BMA) with districts for ROP teachers and contracted services for cosmetology classes;
2019-20 budget decreases due to lower CTEIG grant

**ADULT CORRECTIONAL EDUCATION
PAROLEE EDUCATION
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ 3,391,205	\$ 3,575,944	\$ -
2000	547,493	585,374	-
3000	1,530,943	1,684,618	-
4000	156,582	170,870	-
5000	821,392	535,832	-
6000	-	-	-
7300	664,158	675,503	-
7400	-	-	-
TOTAL	\$ 7,111,773	\$ 7,228,141	\$ - a)

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	181,432	-
5300 Dues / Memberships	-	-
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	17,000	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	305,000	-
5900 Communications	32,400	-
TOTAL	\$ 535,832	\$ -

a) CA Dept. of Correction and Rehabilitation contract ended 2018-19

**ADULT CORRECTIONAL EDUCATION
CONTRA COSTA ADULT SCHOOL
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 748,747	\$ 845,867	\$ 909,389
2000 Classified Salaries	331,654	446,467	491,602
3000 Employee Benefits	447,100	574,938	646,802
4000 Books & Supplies	59,787	115,068	85,814
5000 Services	96,004	103,301	99,514
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	51,987	57,726	76,134
7400 Other Outgo	-	-	-
TOTAL	<u>\$ 1,735,279</u>	<u>\$ 2,143,367</u>	<u>\$ 2,309,255</u>

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	24,500	26,250
5300 Dues / Memberships	5,000	5,000
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	10,101	6,000
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	56,700	55,264
5900 Communications	7,000	7,000
TOTAL	<u>\$ 103,301</u>	<u>\$ 99,514</u>

**COURT SCHOOL
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 1,838,027	\$ 2,003,682	\$ 1,858,854
2000 Classified Salaries	746,415	809,827	872,965
3000 Employee Benefits	1,133,427	1,279,886	1,323,866
4000 Books & Supplies	53,856	209,375	113,875
5000 Services	104,268	216,620	187,000
6000 Capital Outlay	27,645		-
7300 Inter-Program Charges	396,479	455,086	443,449
7600 Other Outgo		-	-
TOTAL	\$ 4,300,116	\$ 4,974,476	\$ 4,800,009

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	98,800	91,000
5300 Dues / Memberships	2,000	1,500
5400 Insurance	-	-
5500 Operations / Housekeeping	1,700	2,050
5600 Rentals, Leases, Repairs	200	1,200
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	103,720	87,250
5900 Communications	10,200	4,000
TOTAL	\$ 216,620	\$ 187,000

**EDUCATIONAL SERVICES
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ 637,792	\$ 634,351	\$ 617,024
2000	495,349	559,717	557,886
3000	428,971	485,303	491,741
4000	137,782	238,333	197,167
5000	800,401	1,972,696	1,398,895
6000	-	-	-
7300	113,174	209,043	169,152
7400	-	-	-
TOTAL	\$ 2,613,469	\$ 4,099,443	\$ 3,431,865

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100	\$ -	\$ -
5200	175,862	116,648
5300	2,400	2,400
5400	-	-
5500	-	-
5600	-	-
5700	-	-
5800	1,792,167	1,277,947
5900	2,267	1,900
TOTAL	\$ 1,972,696	\$ 1,398,895

**BUSINESS AND ADMINISTRATIVE SERVICES
TRANSPORTATION, ROUTINE REPAIR MAINTENANCE AND OTHER GRANTS
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	274,042	289,958	295,346
3000 Employee Benefits	1,727,771	1,627,257	1,623,100 a)
4000 Books & Supplies	112,781	126,770	139,920
5000 Services	4,351,604	4,473,583	4,091,650
6000 Capital Outlay	589,837	600,000	925,000
7300 Inter-Program Charges	3,049	18,233	1,177
7400/7600 Other Outgo	368,295	363,498	358,510
TOTAL	\$ 7,427,380	\$ 7,499,299	\$ 7,434,703 b)

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ 3,200,000	\$ 3,320,000
5200 Travel / Conference	1,280	1,350
5300 Dues / Memberships	600	600
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	158,900	153,900
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	1,112,303	615,300
5900 Communications	500	500
TOTAL	\$ 4,473,583	\$ 4,091,650

a) Includes GASB 68, STRS State on Behalf

b) Includes programs of Teacher of the Year, Model UN, Mock Trial, Academic Events, Transportation, Prop. 39 Clean Energy, RRMA and ReDevelopment Account

**YOUTH DEVELOPMENT SERVICES
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000	\$ -	\$ -	\$ -
2000	890,394	879,164	975,184
2000	144,920	150,377	108,381
3000	472,404	485,705	559,359
4000	66,467	126,460	15,068
5000	310,707	376,871	111,654
6000	-	-	-
7300	81,950	94,091	92,648
7400	-	-	-
TOTAL	\$ 1,966,842	\$ 2,112,668	\$ 1,862,294

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100	\$ 5,000	\$ 20,000
5200	37,513	30,520
5300	110	-
5400	-	-
5500	-	-
5600	-	-
5700	-	-
5800	331,584	59,492
5900	2,664	1,642
TOTAL	\$ 376,871	\$ 111,654

**GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 879,810	\$ 1,095,670	\$ 1,437,310
2000 Classified Salaries	300,077	410,536	446,492
3000 Employee Benefits	651,470	872,669	1,169,587
4000 Books & Supplies	188,223	326,709	105,634
5000 Services	253,521	352,785	263,664
6000 Capital Outlay	57,039	10,819	-
7300 Inter-Program Charges	232,344	313,992	348,500
7600 Other Outgo	350,000	-	-
TOTAL	\$ 2,912,484	\$ 3,383,180	\$ 3,771,187

		Projected 2018-19	Budget Adoption 2019-20
5000	Services		
5100	Subagreements for Services	\$ -	\$ -
5200	Travel / Conference	31,000	29,135
5300	Dues / Memberships	3,000	3,000
5400	Insurance	-	-
5500	Operations / Housekeeping	41,500	30,000
5600	Rentals, Leases, Repairs	60,800	60,000
5700	Direct Costs Transfers	-	-
5800	Professional Consulting Svcs	195,985	126,029
5900	Communications	20,500	15,500
TOTAL		\$ 352,785	\$ 263,664

**ADULT EDUCATION BLOCK GRANT - FUND 11
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 129,162	\$ 180,359	\$ 192,562
2000 Classified Salaries	407,430	464,375	463,125
3000 Employee Benefits	304,718	372,283	400,384
4000 Books & Supplies	78,952	66,848	2,000
5000 Services	502,612	706,541	331,535
6000 Capital Outlay	25,964	-	-
7200 Transfer/Pass Through	13,600,988	13,584,858	- a)
7300 Inter-Program Charges	24,235	30,010	25,400
7400 Other Outgo	-	-	-
TOTAL	\$ 15,074,062	\$ 15,405,274	\$ 1,415,006

5000 Services	Projected 2018-19	Budget Adoption 2019-20
5100 Subagreements for Services	\$ 253,358	\$ 244,000
5200 Travel / Conference	47,749	12,000
5300 Dues / Memberships	-	-
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	404,434	74,535
5900 Communications	1,000	1,000
TOTAL	\$ 706,541	\$ 331,535

a) Starting 2019-20, consortia members are directly funded from CDE

**CHILD DEVELOPMENT - FUND 12
EXPENDITURES BY MAJOR OBJECT
2019-20**

Object	Actual 2017-18	Projected 2018-19	Budget Adoption 2019-20
1000 Certificated Salaries	\$ 176,254	\$ 163,144	\$ 164,910
2000 Classified Salaries	448,453	471,188	505,673
3000 Employee Benefits	295,530	333,649	376,710
4000 Books & Supplies	53,258	63,853	57,467
5000 Services	1,329,648	2,455,239	1,514,134
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	179,390	263,038	202,095
7400 Other Outgo	-	-	-
TOTAL	\$ 2,482,533	\$ 3,750,111	\$ 2,820,989

Object	Projected 2018-19	Budget Adoption 2019-20
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	31,068	29,592
5300 Dues / Memberships	480	480
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	2,420,224	1,481,432
5900 Communications	3,467	2,630
TOTAL	\$ 2,455,239	\$ 1,514,134

STATE FORMS

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 19, 2019

Place: Contra Costa COE Signed: _____
 Date: June 05, 2019 Clerk/Secretary of the County Board
 Time: _____ (Original signature required)

Contact person for additional information on the budget reports:

Name: Jane Lin
 Title: Director, Internal Business
 Telephone: (925) 942-3458
 E-mail: jlin@cccoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Lynn Mackey
 Chief Business Official's Name: Bill Clark
 CBO's Title: Deputy Superintendent
 CBO's Telephone: (925) 942-3310

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 19, 2019
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

() Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

Contra Costa County Schools Insurance Group

() This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 19, 2019

For additional information on this certification, please contact:

Name: Jane Lin

Title: Director, Internal Business

Telephone: (925) 942-3458

E-mail: jlin@cccocoe.k12.ca.us

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	27,853,176.00	1,150,904.00	29,004,080.00	27,095,766.00	1,150,904.00	28,246,670.00	-2.6%
2) Federal Revenue		8100-8299	0.00	2,771,324.00	2,771,324.00	0.00	2,535,142.00	2,535,142.00	-8.5%
3) Other State Revenue		8300-8599	758,854.00	17,815,742.00	18,574,596.00	656,262.00	7,587,853.00	8,244,115.00	-55.6%
4) Other Local Revenue		8600-8799	5,111,153.00	24,491,608.00	29,602,761.00	4,749,099.00	23,457,072.00	28,206,171.00	-4.7%
5) TOTAL, REVENUES			33,723,183.00	46,229,578.00	79,952,761.00	32,501,127.00	34,730,971.00	67,232,098.00	-15.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,684,395.00	14,046,094.00	18,730,489.00	4,494,079.00	9,861,926.00	14,356,005.00	-23.4%
2) Classified Salaries		2000-2999	8,526,692.00	9,035,935.00	17,562,627.00	8,862,062.00	8,111,371.00	16,973,433.00	-3.4%
3) Employee Benefits		3000-3999	6,290,074.00	12,462,405.00	18,752,479.00	6,885,944.00	10,649,674.00	17,535,618.00	-6.5%
4) Books and Supplies		4000-4999	503,165.00	1,380,513.00	1,883,678.00	416,100.00	957,821.00	1,373,921.00	-27.1%
5) Services and Other Operating Expenditures		5000-5999	8,112,109.00	10,241,566.00	18,353,675.00	8,217,386.00	8,030,648.00	16,248,034.00	-11.5%
6) Capital Outlay		6000-6999	217,000.00	600,000.00	817,000.00	283,000.00	925,000.00	1,208,000.00	47.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,185.00	361,055.00	447,240.00	86,185.00	356,067.00	442,252.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,152,272.00)	3,545,232.00	(607,040.00)	(3,292,249.00)	2,716,252.00	(575,997.00)	-5.1%
9) TOTAL, EXPENDITURES			24,267,348.00	51,672,800.00	75,940,148.00	25,952,507.00	41,608,759.00	67,561,266.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,455,835.00	(5,443,222.00)	4,012,613.00	6,548,620.00	(6,877,788.00)	(329,168.00)	-108.2%
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	2,472,075.00	2,443.00	2,474,518.00	2,427,236.00	2,443.00	2,429,679.00	-1.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,563,331.00)	4,563,331.00	0.00	(4,427,050.00)	4,427,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,035,406.00)	4,560,888.00	(2,474,518.00)	(6,854,286.00)	4,424,607.00	(2,429,679.00)	-1.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,420,429.00	(882,334.00)	1,538,095.00	(305,666.00)	(2,453,181.00)	(2,758,847.00)	-279.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,402,337.32	15,392,888.19	22,795,225.51	9,822,766.32	14,510,554.19	24,333,320.51	6.7%
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)			7,402,337.32	15,392,888.19	22,795,225.51	9,822,766.32	14,510,554.19	24,333,320.51	6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,402,337.32	15,392,888.19	22,795,225.51	9,822,766.32	14,510,554.19	24,333,320.51	6.7%
2) Ending Balance, June 30 (E + F1e)			9,822,766.32	14,510,554.19	24,333,320.51	9,517,100.32	12,057,373.19	21,574,473.51	-11.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,510,554.19	14,510,554.19	0.00	12,057,373.19	12,057,373.19	-16.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,632,087.00	0.00	3,632,087.00	3,795,654.00	0.00	3,795,654.00	4.5%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,556,409.00	0.00	4,556,409.00	4,556,409.00	0.00	4,556,409.00	0.0%
Unassigned/Unappropriated Amount		9790	1,624,270.32	0.00	1,624,270.32	1,155,037.32	0.00	1,155,037.32	-28.9%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
5640	Medi-Cal Billing Option	153,511.98	157,473.98
6015	Adults in Correctional Facilities	146,639.32	0.32
6230	California Clean Energy Jobs Act	0.48	0.48
6300	Lottery: Instructional Materials	375,699.33	289,651.33
6500	Special Education	2,733,201.48	2,392,973.48
7311	Classified School Employee Professional Development Block Grant	39,426.00	27,249.00
7810	Other Restricted State	148,158.49	146,008.49
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,432,414.93	1,378,207.93
9010	Other Restricted Local	9,481,502.18	7,665,808.18
Total, Restricted Balance		14,510,554.19	12,057,373.19

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	709,549.00	1,167,895.00	64.6%
2) Federal Revenue		8100-8299	1,007,565.00	873,516.00	-13.3%
3) Other State Revenue		8300-8599	154,302.00	169,700.00	10.0%
4) Other Local Revenue		8600-8799	38,663.00	128,980.00	233.6%
5) TOTAL, REVENUES			1,910,079.00	2,340,091.00	22.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,095,670.00	1,437,307.00	31.2%
2) Classified Salaries		2000-2999	410,536.00	446,876.00	8.9%
3) Employee Benefits		3000-3999	872,669.00	1,169,204.00	34.0%
4) Books and Supplies		4000-4999	326,709.00	105,634.00	-67.7%
5) Services and Other Operating Expenditures		5000-5999	352,785.00	263,664.00	-25.3%
6) Capital Outlay		6000-6999	10,819.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	313,992.00	348,502.00	11.0%
9) TOTAL, EXPENDITURES			3,383,180.00	3,771,187.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,473,101.00)	(1,431,096.00)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,474,518.00	1,429,679.00	-3.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,474,518.00	1,429,679.00	-3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			1,417.00	(1,417.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,997.48	19,414.48	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,997.48	19,414.48	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,997.48	19,414.48	7.9%
2) Ending Balance, June 30 (E + F1e)			19,414.48	17,997.48	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,414.48	17,997.48	-7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	14,672,174.00	1,392,960.00	-90.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,672,174.00	1,392,960.00	-90.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	180,359.00	192,562.00	6.8%
2) Classified Salaries		2000-2999	464,375.00	463,125.00	-0.3%
3) Employee Benefits		3000-3999	372,283.00	400,383.00	7.5%
4) Books and Supplies		4000-4999	66,848.00	2,000.00	-97.0%
5) Services and Other Operating Expenditures		5000-5999	706,541.00	331,535.00	-53.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,584,858.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,010.00	25,400.00	-15.4%
9) TOTAL, EXPENDITURES			15,405,274.00	1,415,005.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(733,100.00)	(22,045.00)	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(733,100.00)	(22,045.00)	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,069.46	76,969.46	-90.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,069.46	76,969.46	-90.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,069.46	76,969.46	-90.5%
2) Ending Balance, June 30 (E + F1e)			76,969.46	54,924.46	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76,969.46	54,924.46	-28.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	1,232,898.00	644,622.00	-47.7%
3) Other State Revenue		8300-8599	2,173,213.00	1,438,677.00	-33.8%
4) Other Local Revenue		8600-8799	344,000.00	737,690.00	114.4%
5) TOTAL, REVENUES			3,750,111.00	2,820,989.00	-24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	163,144.00	164,910.00	1.1%
2) Classified Salaries		2000-2999	471,188.00	505,673.00	7.3%
3) Employee Benefits		3000-3999	333,649.00	376,710.00	12.9%
4) Books and Supplies		4000-4999	63,853.00	57,467.00	-10.0%
5) Services and Other Operating Expenditures		5000-5999	2,455,239.00	1,514,134.00	-38.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	263,038.00	202,095.00	-23.2%
9) TOTAL, EXPENDITURES			3,750,111.00	2,820,989.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	40,000.00	15,000.00	-62.5%
5) TOTAL REVENUES			40,000.00	15,000.00	-62.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	15,000.00	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	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)			1,040,000.00	1,015,000.00	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,126,394.40	4,166,394.40	33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,126,394.40	4,166,394.40	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,126,394.40	4,166,394.40	33.3%
2) Ending Balance, June 30 (E + F1e)			4,166,394.40	5,181,394.40	24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,166,394.40	5,181,394.40	24.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	(126,180.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,650.00	1,000.00	-39.4%
5) TOTAL, REVENUES			(124,530.00)	1,000.00	-100.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,530.00)	1,000.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,530.00)	1,000.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,214.09	85,684.09	-59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,214.09	85,684.09	-59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,214.09	85,684.09	-59.2%
2) Ending Balance, June 30 (E + F1e)			85,684.09	86,684.09	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	85,684.09	86,684.09	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	138.37	145.00	145.00	145.00	145.00	145.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	138.37	145.00	145.00	145.00	145.00	145.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	228.51	226.00	228.51	208.00	208.00	208.00
c. Special Education-NPS/LC1						
d. Special Education Extended Year	22.08	22.08	22.08	20.00	20.00	20.00
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)	250.59	248.08	250.59	228.00	228.00	228.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	388.96	393.08	395.59	373.00	373.00	373.00
4. Adults in Correctional Facilities	225.32	335.62	573.41	225.00	335.62	573.41
5. County Operations Grant ADA	170,413.00	170,411.00	170,413.00	170,413.00	170,413.00	170,413.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	25.20	30.00	30.00	30.00	30.00	30.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	25.20	30.00	30.00	30.00	30.00	30.00
7. Charter School Funded County Program ADA						
a. County Community Schools	78.09	78.09	78.09	110.00	110.00	110.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	78.09	78.09	78.09	110.00	110.00	110.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	103.29	108.09	108.09	140.00	140.00	140.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	103.29	108.09	108.09	140.00	140.00	140.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted from Form A, Line B5)						
		170,413.00	0.00%	170,413.00	0.00%	170,413.00
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES						
1	LCFF/Revenue Limit Sources					
2	Federal Revenues	28,246,670.00	-0.24%	28,180,005.00	0.00%	28,180,005.00
3	Other State Revenues	2,535,142.00	-21.12%	1,999,715.00	0.00%	1,999,715.00
4	Other Local Revenues	8,244,115.00	-3.16%	8,504,485.00	-2.16%	8,320,708.00
5	Other Financing Sources	28,206,171.00	-6.78%	26,294,859.00	3.40%	27,189,690.00
a	Transfers In	0.00	0.00%	0.00	0.00%	0.00
b	Other Sources	0.00	0.00%	0.00	0.00%	0.00
c	Contributions	0.00	0.00%	0.00	0.00%	0.00
6	Total (Sum lines A1 thru A5c)	67,232,098.00	-3.35%	64,979,064.00	1.09%	65,690,118.00
B EXPENDITURES AND OTHER FINANCING USES						
1	Certificated Salaries					
a	Base Salaries			14,356,005.00		14,422,531.00
b	Step & Column Adjustment			141,526.00		131,599.00
c	Cost-of-Living Adjustment			0.00		0.00
d	Other Adjustments			(75,000.00)		0.00
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.46%	14,422,531.00	0.91%	14,554,130.00
2	Classified Salaries					
a	Base Salaries			16,973,433.00		16,791,713.00
b	Step & Column Adjustment			327,280.00		325,672.00
c	Cost-of-Living Adjustment			0.00		0.00
d	Other Adjustments			(509,000.00)		(144,193.00)
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	-1.07%	16,791,713.00	1.08%	16,973,192.00
3	Employee Benefits	3000-3999	3.95%	18,228,659.00	4.40%	19,031,103.00
4	Books and Supplies	4000-4999	-3.68%	1,323,357.00	-0.46%	1,317,319.00
5	Services and Other Operating Expenditures	5000-5999	-17.21%	13,451,314.00	-2.87%	13,065,044.00
6	Capital Outlay	6000-6999	-51.74%	583,000.00	0.00%	583,000.00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	-2.61%	430,722.00	0.00%	430,722.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	0.94%	(581,385.00)	2.23%	(594,354.00)
9	Other Financing Uses					
a	Transfers Out	7600-7629	-8.09%	2,233,226.00	0.78%	2,250,548.00
b	Other Uses	7630-7699	0.00%	0.00	0.00%	0.00
10	Other Adjustments			0.00		0.00
11	Total (Sum lines B1 thru B10)		-4.44%	66,883,137.00	1.09%	67,610,704.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,758,847.00)		(1,904,073.00)		(1,920,586.00)
D FUND BALANCE						
1	Net Beginning Fund Balance (Form 01, line F1e)			21,574,473.51		19,670,400.51
2	Ending Fund Balance (Sum lines C and D1)			19,670,400.51		17,749,814.51
3	Components of Ending Fund Balance					
a	Nonspendable	9710-9719		10,000.00		10,000.00
b	Restricted	9740		9,982,062.19		7,809,991.19
c	Committed					
1	Stabilization Arrangements	9750		0.00		0.00
2	Other Commitments	9760		4,657,300.00		5,373,414.32
d	Assigned	9780		0.00		0.00
e	Unassigned/Unappropriated					
1	Reserve for Economic Uncertainties	9789		4,556,409.00		4,556,409.00
2	Unassigned/Unappropriated	9790		464,629.32		0.00
f	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			21,574,473.51		17,749,814.51

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E AVAILABLE RESERVES						
1 County School Service Fund						
a Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	4,556,409.00		4,556,409.00		4,556,409.00
c Unassigned/Unappropriated	9790	1,155,037.32		464,629.32		0.00
d Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c Unassigned/Unappropriated	9790	0.00		0.00		0.00
3 Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,711,446.32		5,021,038.32		4,556,409.00
4 Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.16%		7.51%		6.74%
F RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA)						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds						
1. Enter the name(s) of the SELPA(s)						
2. Special education pass-through funds (Column A Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		69,990,945.00		66,883,137.00		67,610,704.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		69,990,945.00		66,883,137.00		67,610,704.00
b. Plus Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		69,990,945.00		66,883,137.00		67,610,704.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		2%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,399,818.90		2,006,494.11		2,028,321.12
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		2,065,000.00		612,000.00		612,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,065,000.00		2,006,494.11		2,028,321.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		170,413.00	0.00%	170,413.00	0.00%	170,413.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,095,766.00	-0.25%	27,029,101.00	0.00%	27,029,101.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	656,262.00	15.24%	756,262.00	0.00%	756,262.00
4. Other Local Revenues	8600-8799	4,749,099.00	0.61%	4,778,129.00	0.61%	4,807,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,427,050.00)	-2.78%	(4,303,975.00)	-6.23%	(4,035,823.00)
6. Total (Sum lines A1 thru A5c)		28,074,077.00	0.66%	28,259,517.00	1.05%	28,556,989.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,494,079.00		4,539,019.00
b. Step & Column Adjustment				44,940.00		40,198.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,494,079.00	1.00%	4,539,019.00	0.89%	4,579,217.00
2. Classified Salaries						
a. Base Salaries				8,862,062.00		8,577,831.00
b. Step & Column Adjustment				170,769.00		169,382.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(455,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,862,062.00	-3.21%	8,577,831.00	1.97%	8,747,213.00
3. Employee Benefits	3000-3999	6,885,944.00	2.82%	7,080,094.00	6.43%	7,535,170.00
4. Books and Supplies	4000-4999	416,100.00	0.54%	418,360.00	0.54%	420,626.00
5. Services and Other Operating Expenditures	5000-5999	8,217,386.00	-0.44%	8,181,391.00	-5.13%	7,761,795.00
6. Capital Outlay	6000-6999	283,000.00	0.00%	283,000.00	0.00%	283,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,185.00	-13.38%	74,655.00	0.00%	74,655.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,292,249.00)	0.14%	(3,296,854.00)	1.44%	(3,344,277.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,427,236.00	-8.09%	2,250,783.00	0.78%	2,248,105.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,379,743.00	-1.03%	28,088,279.00	0.77%	28,305,504.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(305,666.00)		171,238.00		251,485.00
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,822,766.32		9,517,100.32		9,688,338.32
2. Ending Fund Balance (Sum lines C and D1)		9,517,100.32		9,688,338.32		9,939,823.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,795,654.00		4,657,300.00		5,373,414.32
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,556,409.00		4,556,409.00		4,556,409.00
2. Unassigned/Unappropriated	9790	1,155,037.32		464,629.32		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,517,100.32		9,688,338.32		9,939,823.32

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1 County School Service Fund						
a Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	4,556,409.00		4,556,409.00		4,556,409.00
c Unassigned/Unappropriated	9790	1,155,037.32		464,629.32		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750					
b Reserve for Economic Uncertainties	9789					
c Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,711,446.32		5,021,038.32		4,556,409.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Proposed cost reduction measure due to funding reductions						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	1,150,904.00	0.00%	1,150,904.00	0.00%	1,150,904.00
2. Federal Revenues	8100-8299	2,535,142.00	-21.12%	1,999,715.00	0.00%	1,999,715.00
3. Other State Revenues	8300-8599	7,587,853.00	2.11%	7,748,223.00	-2.37%	7,564,446.00
4. Other Local Revenues	8600-8799	23,457,072.00	-8.27%	21,516,730.00	4.02%	22,382,241.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,427,050.00	-2.78%	4,303,975.00	-6.23%	4,035,823.00
6. Total (Sum lines A1 thru A5c)		39,158,021.00	-6.23%	36,719,547.00	1.13%	37,133,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,861,926.00		9,883,512.00
b. Step & Column Adjustment				96,586.00		91,401.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,861,926.00	0.22%	9,883,512.00	0.92%	9,974,913.00
2. Classified Salaries						
a. Base Salaries				8,111,371.00		8,213,882.00
b. Step & Column Adjustment				156,511.00		156,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(54,000.00)		(144,193.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,111,371.00	1.26%	8,213,882.00	0.15%	8,225,979.00
3. Employee Benefits	3000-3999	10,649,674.00	4.68%	11,148,565.00	3.12%	11,495,933.00
4. Books and Supplies	4000-4999	957,821.00	-5.52%	904,997.00	-0.92%	896,693.00
5. Services and Other Operating Expenditures	5000-5999	8,030,648.00	-34.38%	5,269,923.00	0.63%	5,303,249.00
6. Capital Outlay	6000-6999	925,000.00	-67.57%	300,000.00	0.00%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	356,067.00	0.00%	356,067.00	0.00%	356,067.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,716,252.00	-0.03%	2,715,469.00	1.27%	2,749,923.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,611,202.00	-6.77%	38,794,858.00	1.32%	39,305,200.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,453,181.00)		(2,075,311.00)		(2,172,071.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,510,554.19		12,057,373.19		9,982,062.19
2. Ending Fund Balance (Sum lines C and D1)		12,057,373.19		9,982,062.19		7,809,991.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,057,373.19		9,982,062.19		7,809,991.19
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,057,373.19		9,982,062.19		7,809,991.19

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020-21, Class closure due to projected declining enrollment. 2021-22, staff reduction due to grants expiration.						

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA	
3.0%	0	to 6,999
2.0%	7,000	to 59,999
1.0%	60,000	and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	169,000.00	169,174.59	N/A	Met
Second Prior Year (2017-18)	170,394.00	169,080.25	0.8%	Met
First Prior Year (2018-19)	170,253.00	170,413.00	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
 (required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
 (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	232.72	329.46	169,174.59	0.00
Second Prior Year (2017-18)	187.50	288.21	169,080.25	0.00
First Prior Year (2018-19)	145.00	250.59	170,413.00	0.00
Historical Average:	188.41	289.42	169,555.95	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20)	192.18	295.21	172,947.07	0.00
(historical average plus 2%):				
1st Subsequent Year (2020-21)	195.95	301.00	176,338.19	0.00
(historical average plus 4%):				
2nd Subsequent year (2021-22)	199.71	306.79	179,729.31	0.00
(historical average plus 6%):				

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	145.00	228.00	170,413.00	0.00
1st Subsequent Year (2020-21)	145.00	220.00	170,413.00	0.00
2nd Subsequent Year (2021-22)	145.00	220.00	170,413.00	0.00
Status:	Met	Met	Met	Met

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

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
 - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

I. LCFF Funding	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. COE funded at Target LCFF				
a1. COE Operations Grant	N/A	N/A	N/A	N/A
a2. COE Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	29,004,080.00	28,246,670.00	28,180,005.00	28,180,005.00
c. Charter Funded County Program				
c1. LCFF Entitlement	0.00	0.00	0.00	0.00
d. Total LCFF (Sum of a or b, and c)	29,004,080.00	28,246,670.00	28,180,005.00	28,180,005.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	170,413.00	170,413.00	170,413.00	170,413.00
b. Prior Year ADA (Funded)		170,413.00	170,413.00	170,413.00
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)	29,004,080.00	28,246,670.00	28,180,005.00	28,180,005.00
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	145.00	145.00	145.00	145.00
b. Prior Year ADA (Funded)		145.00	145.00	145.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	29,004,080.00	28,246,670.00	28,180,005.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, line C3f)	0.00	0.00	0.00	0.00
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Economic Recovery Target Funding (current year increment)		N/A	N/A
c. Total (Step 2b2 plus Step 2b3)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%

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

-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	33,627,735.00	31,976,349.00	31,976,349.00	31,976,349.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (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)	47,816,250.00	46,131,530.00	46,064,865.00	46,064,865.00
County Office's Projected Change in LCFF Revenue:		-3.52%	-0.14%	0.00%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

Lower property taxes projections.

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)
1. County Office's Change in Funding Level (Criterion 2C):	-3.52%	-0.14%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-8.52% to 1.48%	-5.14% to 4.86%	-5.00% to 5.00%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	55,045,595.00		
Budget Year (2019-20)	48,865,056.00	-11.23%	Not Met
1st Subsequent Year (2020-21)	49,442,903.00	1.18%	Met
2nd Subsequent Year (2021-22)	50,558,425.00	2.26%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
 (required if NOT met)

Salary and benefit cost reduction is due to termination of \$7M contract from CA Dept of Correction and Rehabilitation, which impacted 51 FTE and special education class closure because of lower enrollment.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C)	-3.52%	-0.14%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.52% to 6.48%	-10.14% to 9.86%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.52% to 1.48%	-5.14% to 4.86%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

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

First Prior Year (2018-19)	2,771,324.00		
Budget Year (2019-20)	2,535,142.00	-8.52%	No
1st Subsequent Year (2020-21)	1,999,715.00	-21.12%	Yes
2nd Subsequent Year (2021-22)	1,999,715.00	0.00%	No

Explanation:
(required if Yes)

Anticipated federal grants expired/reduced for Title III, ESSA, School Improvement and Workability grants

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

First Prior Year (2018-19)	18,574,596.00		
Budget Year (2019-20)	8,244,115.00	-55.62%	Yes
1st Subsequent Year (2020-21)	8,504,485.00	3.16%	No
2nd Subsequent Year (2021-22)	8,320,708.00	-2.16%	No

Explanation:
(required if Yes)

2019-20 state revenues reduction includes: \$7M contract from CA Dept Correction and Rehabilitation termination; \$2.5M CTEIG funding reduction; \$720,000 funding expired/reduced for TUPE programs

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

First Prior Year (2018-19)	29,602,761.00		
Budget Year (2019-20)	28,206,171.00	-4.72%	No
1st Subsequent Year (2020-21)	26,294,859.00	-6.78%	Yes
2nd Subsequent Year (2021-22)	27,189,690.00	3.40%	No

Explanation:
(required if Yes)

One-time \$2.2M Strong Workforce grant received for 2019-20.

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

First Prior Year (2018-19)	1,883,678.00		
Budget Year (2019-20)	1,373,921.00	-27.06%	Yes
1st Subsequent Year (2020-21)	1,323,357.00	-3.68%	No
2nd Subsequent Year (2021-22)	1,317,319.00	-0.46%	No

Explanation:
(required if Yes)

Cost reduction attributed from \$7M CA Dept Corr & Rehab contract termination and grant reduction/expiration.

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

First Prior Year (2018-19)	18,353,675.00		
Budget Year (2019-20)	16,248,034.00	-11.47%	Yes
1st Subsequent Year (2020-21)	13,451,314.00	-17.21%	Yes
2nd Subsequent Year (2021-22)	13,065,044.00	-2.87%	No

Explanation:
 (required if Yes) Cost reduction attributed from \$7M CA Dept Corr & Rehab contract termination and grant reduction/expiration.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2018-19)	50,948,681.00		
Budget Year (2019-20)	38,985,428.00	-23.48%	Not Met
1st Subsequent Year (2020-21)	36,799,059.00	-5.61%	Met
2nd Subsequent Year (2021-22)	37,510,113.00	1.93%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2018-19)	20,237,353.00		
Budget Year (2019-20)	17,621,955.00	-12.92%	Met
1st Subsequent Year (2020-21)	14,774,671.00	-16.16%	Not Met
2nd Subsequent Year (2021-22)	14,382,363.00	-2.66%	Met

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

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

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

Explanation: Federal Revenue (linked from 4B if NOT met)	Anticipated federal grants expired/reduced for Title III, ESSA, School Improvement and Workability grants
Explanation: Other State Revenue (linked from 4B if NOT met)	2019-20 state revenues reduction includes: \$7M contract from CA Dept Correction and Rehabilitation termination; \$2.5M CTEIG funding reduction; \$720,000 funding expired/reduced for TUPE programs.
Explanation: Other Local Revenue (linked from 4B if NOT met)	One-time \$2.2M Strong Workforce grant received for 2019-20.

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

Explanation: Books and Supplies (linked from 4B if NOT met)	Cost reduction attributed from \$7M CA Dept Corr & Rehab contract termination and grant reduction/expiration.
Explanation: Services and Other Exps (linked from 4B if NOT met)	Cost reduction attributed from \$7M CA Dept Corr & Rehab contract termination and grant reduction/expiration.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	28,379,743.00	851,392.29	1,000,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,288,505.00	4,386,469.00	4,556,409.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	422,377.00	0.00	1,624,270.32
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,710,882.00	4,386,469.00	6,180,679.32
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	72,608,450.37	75,197,473.71	78,414,666.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	72,608,450.37	75,197,473.71	78,414,666.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	6.5%	5.8%	7.9%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	1.9%	2.6%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	1,530,154.21	25,030,298.74	N/A	Met
Second Prior Year (2017-18)	95,090.10	25,455,293.52	N/A	Met
First Prior Year (2018-19)	2,420,429.00	26,739,423.00	N/A	Met
Budget Year (2019-20) (Information only)	(305,666.00)	28,379,743.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,118,999
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.

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

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

69,990,945

County Office's Fund Balance Standard Percentage Level:

0.7%

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00		

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	7,316,147.00	5,777,093.01	21.0%	Not Met
Second Prior Year (2017-18)	5,724,933.00	7,307,247.22	N/A	Met
First Prior Year (2018-19)	6,320,566.00	7,402,337.32	N/A	Met
Budget Year (2019-20) (Information only)	9,822,766.32			

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

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

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

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

Explanation:
(required if NOT met)

Lower 2015-16 ending fund balance are primarily due to increasing \$628,000 contribution to OPEB, higher salary and benefit costs from labor contract settlements, and lower fund transfer from restricted source to unrestricted.

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$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.

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	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:	69,990,945	66,883,137	67,610,704
County Office's Reserve Standard Percentage Level:	2%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted, if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	69,990,945.00	66,883,137.00	67,610,704.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	69,990,945.00	66,883,137.00	67,610,704.00
4. Reserve Standard Percentage Level	2%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,399,818.90	2,006,494.11	2,028,321.12
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	612,000.00	612,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,065,000.00	2,006,494.11	2,028,321.12

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)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,556,409.00	4,556,409.00	4,556,409.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,155,037.32	464,629.32	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	5,711,446.32	5,021,038.32	4,556,409.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.16%	7.51%	6.74%
County Office's Reserve Standard (Section 8A, Line 7):	2,065,000.00	2,006,494.11	2,028,321.12
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(5,984,917.00)			
Budget Year (2019-20)	(4,659,427.00)	(1,325,490.00)	-22.1%	Not Met
1st Subsequent Year (2020-21)	(4,883,173.00)	223,746.00	4.8%	Met
2nd Subsequent Year (2021-22)	(4,650,924.00)	(232,249.00)	-4.8%	Met
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)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	2,474,518.00			
Budget Year (2019-20)	2,429,679.00	(44,839.00)	-1.8%	Met
1st Subsequent Year (2020-21)	2,233,226.00	(196,453.00)	-8.1%	Met
2nd Subsequent Year (2021-22)	2,250,548.00	17,322.00	0.8%	Met

1d. Impact of Capital Projects
 Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
2018-19 contributions included additional \$600,000 contribution to RRMA to fund a facility project. In 2019-20, contributions to restricted programs are lower as programs are anticipated to generate more revenues.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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.

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Unrestricted General Fund	obj 7438/7439	12,520
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	various			943,034

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

BANS	7	IRS subsidy/RDA revenues	obj 7438/7439	1,924,319
TOTAL:				2,879,873

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	11,547	12,520	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

BANS	361,054	356,067	350,884	345,495
Total Annual Payments:	372,601	368,587	350,884	345,495
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Eligibility: required services: certificated- if hired before 7/1/2008: 5 yr @ 55; after 7/1/2008: 10 yr @55 or 5 yr @60; classified/management: if hired before 7/1/2011, 5 yr @55; after 7/1/2011, 10 yr @55 or 5yr @60; Benefits: Pre-65 - agency pays highest single HMO rate plus dental/vision; Post-65 - agency pays PERS minimum only.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

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

	Self-Insurance Fund	Government Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	19,929,998.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	19,929,998.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 17, 2019

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,790,436.00	1,803,323.00	1,816,396.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,098,600.00	1,101,314.00	1,059,196.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	903,389.00	866,325.00	786,958.00
d. Number of retirees receiving OPEB benefits	57/212	44/225	33/236

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	146.4	94.1	93.1	93.1

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

2. Per Government Code Section 3547 5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

115,524

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
included	1,710,004	1,786,954
93.0%	93.0%	93.0%
included	4.5%	4.5%

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

Certificated (Non-management) Prior Year Settlements

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		
115,524	116,680	117,847

- 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:

2018-19 contract settled with 3% increase on salary schedule effective 07/01/2018 and 1% increase effective 07/01/2019. The cost shown is the 1% cost increase effective 07/01/2019.

Certificated (Non-management) Step and Column Adjustments

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
included	93,406	94,340
	1.0%	1.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

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

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	195.6	172.6	165.0	163.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement
 Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
 or

Multiyear Agreement
 Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

138,055

6. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
included	3,452,827	3,555,954
97.0%	97.0%	97.0%
	4.5%	4.5%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		
138,055	139,436	140,830

2018-19 contract settled with 3% increase on salary schedule effective 07/01/2018 and 1% increase on 07/01/2019. The cost shown is the 1% cost effective 07/01/2019.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
included	202,158	200,844
	2.0%	2.0%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (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 employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	76.8	65.4	64.4	64.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

111,700

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	included	1,725,625	1,803,278
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year		4.5%	4.5%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	included	63,464	64,000
Percent change in step & column over prior year		0.5% - 1%	0.5% - 1%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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?

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

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review
