

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	28,768,966.56	1,160,183.00	29,929,149.56	24,480,471.00	1,153,382.00	25,633,853.00	-14.4%
2) Federal Revenue		8100-8299	0.00	2,689,813.94	2,689,813.94	0.00	2,858,582.00	2,858,582.00	6.3%
3) Other State Revenue		8300-8599	663,679.96	11,224,544.06	11,888,224.02	512,344.00	13,099,293.00	13,611,637.00	14.5%
4) Other Local Revenue		8600-8799	4,608,307.40	22,828,670.65	27,436,978.05	4,434,187.00	19,461,607.00	23,895,794.00	-12.9%
5) TOTAL, REVENUES			34,040,953.92	37,903,211.65	71,944,165.57	29,427,002.00	36,572,864.00	65,999,866.00	-8.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,204,268.45	9,527,901.91	13,732,170.36	3,674,578.00	9,609,210.00	13,283,788.00	-3.3%
2) Classified Salaries		2000-2999	8,404,964.29	7,665,678.92	16,070,643.21	7,450,727.00	7,928,099.00	15,378,826.00	-4.3%
3) Employee Benefits		3000-3999	8,043,327.73	10,312,453.42	18,355,781.15	5,721,743.00	11,049,282.00	16,771,025.00	-8.6%
4) Books and Supplies		4000-4999	368,564.79	1,604,387.53	1,973,952.32	342,728.00	1,429,730.00	1,772,458.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	8,119,942.63	7,805,303.37	15,925,246.00	8,118,797.00	9,298,209.00	17,417,006.00	9.4%
6) Capital Outlay		6000-6999	38,935.49	828,862.06	867,797.55	201,650.00	1,080,000.00	1,281,650.00	47.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	674,858.90	356,067.17	1,030,926.07	534,249.00	350,884.00	885,133.00	-14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,120,888.98)	2,577,957.46	(542,931.52)	(3,320,837.00)	2,830,533.00	(490,304.00)	-9.7%
9) TOTAL, EXPENDITURES			26,734,973.30	40,678,611.84	67,413,585.14	22,723,635.00	43,575,947.00	66,299,582.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			7,305,980.62	(2,775,400.19)	4,530,580.43	6,703,367.00	(7,003,083.00)	(299,716.00)	-106.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,903,719.80	2,443.00	1,906,162.80	1,992,356.00	2,443.00	1,994,799.00	4.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,169,433.98)	5,169,433.98	0.00	(5,366,231.00)	5,366,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,073,153.78)	5,166,990.98	(1,906,162.80)	(7,358,587.00)	5,363,788.00	(1,994,799.00)	4.6%

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			232,826.84	2,391,590.78	2,624,417.63	(655,220.00)	(1,639,295.00)	(2,294,515.00)	-187.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
2) Ending Balance, June 30 (E + F1e)			8,964,635.65	17,863,053.33	26,827,688.98	8,309,415.65	16,223,756.33	24,533,173.98	-8.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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			0.00	17,969,099.14	17,969,099.14	0.00	16,359,804.14	16,359,804.14	-9.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			8,954,635.65	(136,045.81)	8,818,589.84	8,309,415.65	(136,045.81)	8,173,369.84	-7.3%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	13,018,521.33	13,021,437.56	26,039,958.89				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,373,720.17	0.00	1,373,720.17				
3) Accounts Receivable		9200	2,272,658.74	6,802,922.37	9,075,581.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			16,674,900.24	19,824,359.93	36,499,260.17				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	7,710,264.51	1,421,710.42	9,131,974.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	539,596.16	539,596.16				
6) TOTAL, LIABILITIES			7,710,264.51	1,961,306.58	9,671,571.09				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,964,635.73	17,863,053.35	26,827,689.08				

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<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	14,153,514.89	0.00	14,153,514.89	11,200,216.00	0.00	11,200,216.00	-20.9%
Education Protection Account State Aid - Current Year		8012	31,110.00	0.00	31,110.00	27,000.00	0.00	27,000.00	-13.2%
State Aid - Prior Years		8019	518.00	0.00	518.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	213,814.24	0.00	213,814.24	210,805.00	0.00	210,805.00	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,606.34	0.00	1,606.34	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	31,924,552.25	0.00	31,924,552.25	29,787,237.00	0.00	29,787,237.00	-6.7%
Unsecured Roll Taxes		8042	957,540.85	0.00	957,540.85	956,920.00	0.00	956,920.00	-0.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	698,496.98	0.00	698,496.98	745,405.00	0.00	745,405.00	6.7%
Education Revenue Augmentation Fund (ERAF)		8045	310,932.64	0.00	310,932.64	983,761.00	0.00	983,761.00	216.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,613,422.37	0.00	1,613,422.37	5,322.00	0.00	5,322.00	-99.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>49,905,508.56</b>	<b>0.00</b>	<b>49,905,508.56</b>	<b>43,916,666.00</b>	<b>0.00</b>	<b>43,916,666.00</b>	<b>-12.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,048,329.00)		(1,048,329.00)	(1,052,957.00)		(1,052,957.00)	0.4%
All Other LCFF Transfers - Current Year	All Other	8091	(31,628.00)	1,079,957.00	1,048,329.00	(27,000.00)	1,079,957.00	1,052,957.00	0.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(20,056,585.00)	80,226.00	(19,976,359.00)	(18,356,238.00)	73,425.00	(18,282,813.00)	-8.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>28,768,966.56</b>	<b>1,160,183.00</b>	<b>29,929,149.56</b>	<b>24,480,471.00</b>	<b>1,153,382.00</b>	<b>25,633,853.00</b>	<b>-14.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	43,004.00	43,004.00	0.00	41,661.00	41,661.00	-3.1%
Special Education Discretionary Grants		8182	0.00	181,652.00	181,652.00	0.00	181,652.00	181,652.00	0.0%
Child Nutrition Programs		8220	0.00	25,103.37	25,103.37	0.00	25,080.00	25,080.00	-0.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,171.00	3,171.00	0.00	133,946.00	133,946.00	4124.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		383,020.24	383,020.24		401,268.00	401,268.00	4.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,048.00	8,048.00		9,409.00	9,409.00	16.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		1,012,003.22	1,012,003.22		909,653.00	909,653.00	-10.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,033,812.11	1,033,812.11	0.00	1,155,913.00	1,155,913.00	11.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>2,689,813.94</b>	<b>2,689,813.94</b>	<b>0.00</b>	<b>2,858,582.00</b>	<b>2,858,582.00</b>	<b>6.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,158,115.00	1,158,115.00	0.00	1,158,115.00	1,158,115.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	2,041.30	2,041.30	0.00	2,800.00	2,800.00	37.2%
Mandated Costs Reimbursements		8550	203,802.00	0.00	203,802.00	170,000.00	0.00	170,000.00	-16.6%
Lottery - Unrestricted and Instructional Materials		8560	93,242.86	33,889.81	127,132.67	98,344.00	32,435.00	130,779.00	2.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,344,309.83	1,344,309.83		1,868,686.00	1,868,686.00	39.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,608,716.25	2,608,716.25		3,458,562.00	3,458,562.00	32.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	366,635.10	6,077,471.87	6,444,106.97	244,000.00	6,578,695.00	6,822,695.00	5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>663,679.96</b>	<b>11,224,544.06</b>	<b>11,888,224.02</b>	<b>512,344.00</b>	<b>13,099,293.00</b>	<b>13,611,637.00</b>	<b>14.5%</b>

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<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	801,841.40	801,841.40	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	2,513.20	2,513.20	0.00	17,000.00	17,000.00	576.4%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,615.59	0.00	19,615.59	19,685.00	0.00	19,685.00	0.4%
Interest		8660	791,795.22	0.00	791,795.22	105,000.00	0.00	105,000.00	-86.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,792,870.97	15,357,872.50	18,150,343.47	3,342,102.00	14,347,476.00	17,689,578.00	-2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	780,650.95	780,650.95	0.00	708,700.00	708,700.00	-6.8%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,004,225.82	3,653,036.86	4,657,262.30	967,400.00	1,914,581.00	2,881,961.00	-38.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,252,955.92	2,252,955.92		2,473,870.00	2,473,870.00	9.8%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,608,307.40</b>	<b>22,828,670.85</b>	<b>27,436,978.05</b>	<b>4,434,187.00</b>	<b>19,461,807.00</b>	<b>23,895,794.00</b>	<b>-12.9%</b>
<b>TOTAL, REVENUES</b>			<b>34,040,953.92</b>	<b>37,903,211.65</b>	<b>71,944,185.57</b>	<b>29,427,002.00</b>	<b>36,572,864.00</b>	<b>65,999,866.00</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,526,723.75	5,669,504.83	7,196,228.58	1,261,041.00	5,919,707.00	7,180,748.00	-0.2%
Certificated Pupil Support Salaries		1200	182,349.47	1,988,842.85	2,171,192.32	134,529.00	2,025,395.00	2,159,924.00	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,480,070.23	1,690,194.42	4,170,264.65	2,246,958.00	1,483,518.00	3,730,476.00	-10.5%
Other Certificated Salaries		1900	15,125.00	179,359.81	194,484.81	32,050.00	180,590.00	212,640.00	9.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,204,268.45</b>	<b>9,527,901.91</b>	<b>13,732,170.36</b>	<b>3,674,578.00</b>	<b>9,609,210.00</b>	<b>13,283,788.00</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	96,617.47	4,241,565.99	4,338,183.46	0.00	4,185,444.00	4,185,444.00	-3.5%
Classified Support Salaries		2200	399,782.55	1,073,636.55	1,473,419.10	243,683.00	1,243,059.00	1,486,742.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,895,677.38	492,511.60	3,388,188.98	2,271,900.00	528,721.00	2,800,621.00	-17.3%
Clerical, Technical and Office Salaries		2400	4,971,273.00	1,331,925.88	6,303,198.88	4,771,594.00	1,279,379.00	6,050,973.00	-4.0%
Other Classified Salaries		2900	41,613.89	526,038.90	567,652.79	163,550.00	691,496.00	855,046.00	50.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,404,964.29</b>	<b>7,665,678.92</b>	<b>16,070,643.21</b>	<b>7,450,727.00</b>	<b>7,928,099.00</b>	<b>15,378,826.00</b>	<b>-4.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	776,343.39	3,193,214.75	3,969,558.14	620,565.00	3,283,182.00	3,903,747.00	-1.7%
PERS		3201-3202	1,523,007.71	1,423,996.20	2,947,003.91	1,416,891.00	1,520,309.00	2,937,200.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	712,237.78	717,200.91	1,429,438.69	605,086.00	752,082.00	1,357,168.00	-5.1%
Health and Welfare Benefits		3401-3402	2,543,579.86	3,946,046.32	6,489,626.18	2,404,007.00	4,431,875.00	6,835,882.00	5.3%
Unemployment Insurance		3501-3502	82,052.67	8,497.71	90,550.38	25,412.00	8,884.00	34,296.00	-62.1%
Workers' Compensation		3601-3602	314,619.77	395,713.06	710,332.83	259,774.00	413,259.00	673,033.00	-5.3%
OPEB, Allocated		3701-3702	428,070.45	516,511.09	944,581.54	332,966.00	521,657.00	854,623.00	-9.5%
OPEB, Active Employees		3751-3752	22,627.10	34,685.35	57,312.45	20,031.00	37,586.00	57,617.00	0.5%
Other Employee Benefits		3901-3902	1,640,789.00	76,588.03	1,717,377.03	37,011.00	80,448.00	117,459.00	-93.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,043,327.73</b>	<b>10,312,453.42</b>	<b>18,355,781.15</b>	<b>5,721,743.00</b>	<b>11,049,282.00</b>	<b>16,771,025.00</b>	<b>-8.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,814.15	1,814.15	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	18,699.89	48,652.24	67,352.13	31,850.00	38,538.00	70,388.00	4.5%
Materials and Supplies		4300	197,483.16	709,946.45	907,429.61	224,860.00	1,118,818.00	1,343,678.00	48.1%
Noncapitalized Equipment		4400	153,381.74	807,105.94	960,487.68	86,018.00	227,494.00	313,512.00	-67.4%
Food		4700	0.00	36,868.75	36,868.75	0.00	44,880.00	44,880.00	21.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>369,564.79</b>	<b>1,604,387.53</b>	<b>1,973,952.32</b>	<b>342,728.00</b>	<b>1,429,730.00</b>	<b>1,772,458.00</b>	<b>-10.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,308,311.68	4,853,132.59	8,161,444.27	3,322,621.00	46,434.00	3,369,055.00	-58.7%
Travel and Conferences		5200	112,733.79	181,067.54	293,801.33	229,217.00	243,347.00	472,564.00	60.8%
Dues and Memberships		5300	83,797.20	4,609.51	88,406.71	78,150.00	9,013.00	87,163.00	-1.4%
Insurance		5400 - 5450	345,890.46	0.00	345,890.46	320,000.00	0.00	320,000.00	-7.5%
Operations and Housekeeping Services		5500	87,916.69	206,176.56	294,093.25	65,900.00	221,431.00	287,331.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,223.94	320,570.01	438,793.95	158,743.00	233,160.00	391,903.00	-10.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,935,275.66	2,096,249.65	6,031,525.31	3,773,064.00	8,467,591.00	12,240,655.00	102.9%
Communications		5900	127,793.21	143,497.51	271,290.72	171,102.00	77,233.00	248,335.00	-8.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,119,942.63</b>	<b>7,805,303.37</b>	<b>15,925,246.00</b>	<b>8,118,797.00</b>	<b>9,298,209.00</b>	<b>17,417,006.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,398.00	704,094.55	710,492.55	0.00	910,000.00	910,000.00	28.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,537.49	124,767.51	157,305.00	201,650.00	170,000.00	371,650.00	136.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>38,935.49</b>	<b>828,862.06</b>	<b>867,797.55</b>	<b>201,650.00</b>	<b>1,080,000.00</b>	<b>1,281,650.00</b>	<b>47.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	590,100.00	0.00	590,100.00	459,594.00	0.00	459,594.00	-22.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	74,655.00	0.00	74,655.00	74,655.00	0.00	74,655.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	112,020.24	112,020.24	0.00	97,210.00	97,210.00	-13.2%
Other Debt Service - Principal		7439	10,103.90	244,046.93	254,150.83	0.00	253,674.00	253,674.00	-0.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>674,858.90</b>	<b>356,067.17</b>	<b>1,030,926.07</b>	<b>534,249.00</b>	<b>350,884.00</b>	<b>885,133.00</b>	<b>-14.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,577,957.46)	2,577,957.46	0.00	(2,830,533.00)	2,830,533.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(542,931.52)	0.00	(542,931.52)	(490,304.00)	0.00	(490,304.00)	-9.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,120,888.98)</b>	<b>2,577,957.46</b>	<b>(542,931.52)</b>	<b>(3,320,837.00)</b>	<b>2,830,533.00</b>	<b>(490,304.00)</b>	<b>-9.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,734,973.30</b>	<b>40,678,611.84</b>	<b>67,413,585.14</b>	<b>22,723,635.00</b>	<b>43,575,947.00</b>	<b>66,299,582.00</b>	<b>-1.7%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,097,128.67	0.00	1,097,128.67	1,000,000.00	0.00	1,000,000.00	-8.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	806,591.13	2,443.00	809,034.13	992,356.00	2,443.00	994,799.00	23.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,903,719.80</b>	<b>2,443.00</b>	<b>1,906,162.80</b>	<b>1,992,356.00</b>	<b>2,443.00</b>	<b>1,994,799.00</b>	<b>4.6%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,169,433.98)	5,169,433.98	0.00	(5,418,029.00)	5,418,029.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	51,798.00	(51,798.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(5,169,433.98)</b>	<b>5,169,433.98</b>	<b>0.00</b>	<b>(5,366,231.00)</b>	<b>5,366,231.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(b - b + c - d + e)</b>			<b>(7,073,153.78)</b>	<b>5,166,990.98</b>	<b>(1,906,162.80)</b>	<b>(7,358,587.00)</b>	<b>5,363,788.00</b>	<b>(1,994,799.00)</b>	<b>4.6%</b>

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	28,768,966.56	1,160,183.00	29,929,149.56	24,480,471.00	1,163,382.00	25,633,853.00	-14.4%
2) Federal Revenue		8100-8299	0.00	2,689,813.94	2,689,813.94	0.00	2,858,582.00	2,858,582.00	6.3%
3) Other State Revenue		8300-8599	663,679.96	11,224,544.06	11,888,224.02	512,344.00	13,099,293.00	13,611,637.00	14.5%
4) Other Local Revenue		8600-8799	4,608,307.40	22,828,670.65	27,436,978.05	4,434,187.00	19,461,607.00	23,895,794.00	-12.9%
5) TOTAL, REVENUES			34,040,953.92	37,903,211.65	71,944,165.57	29,427,002.00	36,572,864.00	65,999,866.00	-8.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		3,406,449.05	22,339,896.19	25,746,345.24	2,899,604.00	24,353,662.00	27,253,266.00	5.9%
2) Instruction - Related Services	2000-2999		4,189,669.57	6,815,644.97	11,005,314.54	4,002,740.00	7,092,020.00	11,094,760.00	0.8%
3) Pupil Services	3000-3999		3,388,662.48	5,078,430.51	8,467,092.99	3,744,443.00	5,589,860.00	9,334,303.00	10.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		421,863.66	0.00	421,863.66	410,420.00	0.00	410,420.00	-2.7%
7) General Administration	7000-7999		13,406,584.01	2,966,061.28	16,372,645.29	9,882,952.00	3,051,398.00	12,934,350.00	-21.0%
8) Plant Services	8000-8999		1,246,885.63	3,122,511.72	4,369,397.35	1,249,227.00	3,138,123.00	4,387,350.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	674,858.90	356,067.17	1,030,926.07	534,249.00	350,884.00	885,133.00	-14.1%
10) TOTAL, EXPENDITURES			26,734,973.30	40,678,611.84	67,413,585.14	22,723,635.00	43,575,947.00	66,299,582.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,305,980.62	(2,775,400.19)	4,530,580.43	6,703,367.00	(7,003,083.00)	(299,716.00)	-106.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,903,719.80	2,443.00	1,906,162.80	1,992,356.00	2,443.00	1,994,799.00	4.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,169,433.98)	5,169,433.98	0.00	(5,366,231.00)	5,366,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,073,153.78)	5,166,990.98	(1,906,162.80)	(7,358,587.00)	5,363,788.00	(1,994,799.00)	4.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			232,826.84	2,391,590.79	2,624,417.63	(655,220.00)	(1,639,295.00)	(2,294,515.00)	-187.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,731,808.81	15,471,462.54	24,203,271.35	8,964,635.65	17,863,053.33	26,827,688.98	10.8%
2) Ending Balance, June 30 (E + F1e)			8,964,635.65	17,863,053.33	26,827,688.98	8,309,415.65	16,223,758.33	24,533,173.98	-8.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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			0.00	17,999,099.14	17,999,099.14	0.00	16,359,804.14	16,359,804.14	-9.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,954,635.65	(136,045.81)	8,818,589.84	8,309,415.65	(136,045.81)	8,173,369.84	-7.3%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	206,900.84	210,863.84
6015	Adults in Correctional Facilities	257,245.73	112,838.73
6300	Lottery: Instructional Materials	367,050.15	231,162.15
6500	Special Education	3,027,255.47	3,037,480.47
7311	Classified School Employee Professional Development Block Grant	41,399.79	31,112.79
7810	Other Restricted State	219,754.97	217,626.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,614,392.23	1,750,513.23
9010	Other Restricted Local	12,265,099.96	10,768,205.96
Total, Restricted Balance		17,999,099.14	16,359,804.14

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,006,472.00	807,088.00	-19.8%
2) Federal Revenue		8100-8299	948,339.33	1,088,293.00	14.8%
3) Other State Revenue		8300-8599	247,134.54	540,203.00	118.6%
4) Other Local Revenue		8600-8799	624,560.51	497,594.00	-20.3%
5) TOTAL REVENUES			2,826,506.38	2,933,178.00	3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,352,702.49	1,401,336.00	3.6%
2) Classified Salaries		2000-2999	498,418.58	595,697.00	19.5%
3) Employee Benefits		3000-3999	1,087,031.57	1,271,274.00	16.9%
4) Books and Supplies		4000-4999	143,178.54	87,509.00	-38.9%
5) Services and Other Operating Expenditures		5000-5999	288,729.47	285,169.00	-1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	320,811.91	288,409.00	-10.1%
9) TOTAL EXPENDITURES			3,690,872.56	3,929,394.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(864,366.18)	(996,216.00)	15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,034.13	994,799.00	23.0%
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			809,034.13	994,799.00	23.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,332.05)	(1,417.00)	-97.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	564,511.78	509,179.73	-9.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			564,511.78	509,179.73	-9.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			564,511.78	509,179.73	-9.8%
2) Ending Balance, June 30 (E + F1e)					
			509,179.73	507,762.73	-0.3%
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	9,179.73	7,762.73	-15.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	500,000.00	New
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	500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	535,319.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	117,392.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			652,712.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	38,385.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	105,147.23		
6) TOTAL, LIABILITIES			143,532.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			509,179.73		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	667,638.00	555,249.00	-16.8%
Education Protection Account State Aid - Current Year		8012	15,440.00	15,400.00	-0.3%
State Aid - Prior Years		8019	84,047.00	0.00	-100.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	239,347.00	236,439.00	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,006,472.00</b>	<b>807,088.00</b>	<b>-19.8%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	3,242.30	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	927,914.00	905,984.00	-2.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,689.43	0.00	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	14,493.60	182,309.00	1157.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>948,339.33</b>	<b>1,088,293.00</b>	<b>14.8%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	255.49	0.00	-100.0%
Mandated Costs Reimbursements		8550	4,574.00	5,241.00	14.6%
Lottery - Unrestricted and Instructional Materials		8560	16,754.05	23,786.00	42.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	20,000.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	205,551.00	511,176.00	148.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>247,134.54</b>	<b>540,203.00</b>	<b>118.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,500.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	31,960.51	38,000.00	18.9%
Tuition		8710	590,100.00	459,594.00	-22.1%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>624,560.51</b>	<b>497,594.00</b>	<b>-20.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,826,506.38</b>	<b>2,933,178.00</b>	<b>3.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	915,107.49	889,420.00	-2.8%
Certificated Pupil Support Salaries		1200	167,066.20	218,901.00	31.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,403.80	293,015.00	8.8%
Other Certificated Salaries		1900	1,125.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,352,702.49</b>	<b>1,401,336.00</b>	<b>3.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	263,363.36	238,846.00	-9.3%
Classified Support Salaries		2200	140,221.76	232,633.00	65.9%
Classified Supervisors' and Administrators' Salaries		2300	12,775.02	12,526.00	-1.9%
Clerical, Technical and Office Salaries		2400	82,058.44	111,692.00	36.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>498,418.58</b>	<b>595,697.00</b>	<b>19.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	366,328.93	390,355.00	6.6%
PERS		3201-3202	108,294.37	137,388.00	26.9%
OASDI/Medicare/Alternative		3301-3302	61,181.06	71,283.00	16.5%
Health and Welfare Benefits		3401-3402	440,021.34	551,255.00	25.3%
Unemployment Insurance		3501-3502	907.75	999.00	10.1%
Workers' Compensation		3601-3602	42,488.70	46,801.00	10.1%
OPEB, Allocated		3701-3702	55,438.69	59,913.00	8.1%
OPEB, Active Employees		3751-3752	3,935.34	4,397.00	11.7%
Other Employee Benefits		3901-3902	8,435.39	8,883.00	5.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,087,031.57</b>	<b>1,271,274.00</b>	<b>16.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	4,834.47	10,000.00	106.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,508.52	77,509.00	42.2%
Noncapitalized Equipment		4400	78,622.45	0.00	-100.0%
Food		4700	5,213.10	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>143,178.54</b>	<b>87,509.00</b>	<b>-38.9%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,875.09	10,000.00	-52.1%
Dues and Memberships		5300	2,015.39	3,000.00	48.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,917.22	30,500.00	-19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,260.26	28,000.00	-53.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	124,139.75	198,169.00	59.6%
Communications		5900	43,521.76	15,500.00	-64.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>288,729.47</b>	<b>285,169.00</b>	<b>-1.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
<b>Other Transfers Out</b>					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	320,811.91	288,409.00	-10.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			320,811.91	288,409.00	-10.1%
<b>TOTAL, EXPENDITURES</b>			3,690,872.56	3,929,394.00	6.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	809,034.13	994,799.00	23.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>809,034.13</b>	<b>994,799.00</b>	<b>23.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>809,034.13</b>	<b>994,799.00</b>	<b>23.0%</b>

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,006,472.00	807,088.00	-19.8%
2) Federal Revenue		8100-8299	948,339.33	1,088,293.00	14.8%
3) Other State Revenue		8300-8599	247,134.54	540,203.00	118.6%
4) Other Local Revenue		8600-8799	624,560.51	497,594.00	-20.3%
5) TOTAL REVENUES			2,826,506.38	2,933,178.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,104,942.75	2,153,249.00	2.3%
2) Instruction - Related Services	2000-2999		636,664.93	682,060.00	7.1%
3) Pupil Services	3000-3999		444,290.83	674,036.00	51.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		320,811.91	288,409.00	-10.1%
8) Plant Services	8000-8999		184,162.14	131,640.00	-28.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,690,872.56	3,929,394.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(864,366.18)	(996,216.00)	15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,034.13	994,799.00	23.0%
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			809,034.13	994,799.00	23.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,332.05)	(1,417.00)	-97.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,511.78	509,179.73	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,511.78	509,179.73	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,511.78	509,179.73	-9.8%
2) Ending Balance, June 30 (E + F1e)			509,179.73	507,762.73	-0.3%
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			9,179.73	7,762.73	-15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	500,000.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	500,000.00	0.00	-100.0%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
6300	Lottery: Instructional Materials	0.46	0.46
7311	Classified School Employee Professional Development Block	1,417.00	0.00
9010	Other Restricted Local	7,762.27	7,762.27
<b>Total, Restricted Balance</b>		<b>9,179.73</b>	<b>7,762.73</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,391,833.00	848,687.00	-39.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			1,391,833.00	848,687.00	-39.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	172,463.34	174,247.00	1.0%
2) Classified Salaries		2000-2999	476,532.51	224,279.00	-52.9%
3) Employee Benefits		3000-3999	373,384.13	257,633.00	-31.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	344,374.56	278,203.00	-19.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,049.79	30,807.00	23.0%
9) TOTAL EXPENDITURES			1,391,804.33	965,169.00	-30.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28.67	(116,482.00)	-406385.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28.67	(116,482.00)	-406385.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	261,050.49	261,079.16	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			261,050.49	261,079.16	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			261,050.49	261,079.16	0.0%
2) Ending Balance, June 30 (E + F1e)					
			261,079.16	144,597.16	-44.6%
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	261,079.16	144,597.16	-44.6%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	186,865.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	115,986.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			302,851.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	41,772.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			41,772.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			261,079.16		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,391,833.00	848,687.00	-39.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,391,833.00</b>	<b>848,687.00</b>	<b>-39.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,391,833.00</b>	<b>848,687.00</b>	<b>-39.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	172,463.34	174,247.00	1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>172,463.34</b>	<b>174,247.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	23,209.78	22,745.00	-2.0%
Classified Support Salaries		2200	326,114.62	78,288.00	-76.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,322.79	65,424.00	0.2%
Other Classified Salaries		2900	61,885.32	57,822.00	-6.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>476,532.51</b>	<b>224,279.00</b>	<b>-52.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,150.79	28,141.00	3.6%
PERS		3201-3202	92,917.10	46,527.00	-49.9%
OASDI/Medicare/Alternative		3301-3302	38,441.45	20,011.00	-47.9%
Health and Welfare Benefits		3401-3402	178,080.70	140,020.00	-21.4%
Unemployment Insurance		3501-3502	318.30	199.00	-37.5%
Workers' Compensation		3601-3602	14,870.62	9,357.00	-37.1%
OPEB, Allocated		3701-3702	19,537.11	11,976.00	-38.7%
OPEB, Active Employees		3751-3752	1,418.21	900.00	-36.5%
Other Employee Benefits		3901-3902	649.85	502.00	-22.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>373,384.13</b>	<b>257,633.00</b>	<b>-31.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	243,005.00	132,390.00	-45.5%
Travel and Conferences		5200	8,936.03	2,000.00	-77.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,467.11	143,813.00	57.2%
Communications		5900	966.42	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>344,374.56</b>	<b>278,203.00</b>	<b>-19.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	25,049.79	30,807.00	23.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,049.79</b>	<b>30,807.00</b>	<b>23.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,391,804.33</b>	<b>965,169.00</b>	<b>-30.7%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,391,833.00	848,687.00	-39.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,391,833.00	848,687.00	-39.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		315,174.51	316,914.00	0.6%
2) Instruction - Related Services	2000-2999		442,072.50	396,856.00	-10.2%
3) Pupil Services	3000-3999		609,507.53	220,592.00	-63.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,049.79	30,807.00	23.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,391,804.33	965,169.00	-30.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28.67	(116,482.00)	-406385.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28.67	(116,482.00)	-406385.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,050.49	261,079.16	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,050.49	261,079.16	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,050.49	261,079.16	0.0%
2) Ending Balance, June 30 (E + F1e)			261,079.16	144,597.16	-44.6%
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			261,079.16	144,597.16	-44.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Unaudited Actuals</u>	<u>2020-21 Budget</u>
6391	Adult Education Program	261,079.16	144,597.16
Total, Restricted Balance		<u>261,079.16</u>	<u>144,597.16</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	762,469.36	380,896.00	-50.0%
3) Other State Revenue		8300-8599	1,263,531.84	1,325,218.00	4.9%
4) Other Local Revenue		8600-8799	758,609.63	679,745.00	-10.4%
5) TOTAL, REVENUES			2,784,610.83	2,385,859.00	-14.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	167,131.90	131,958.00	-21.0%
2) Classified Salaries		2000-2999	399,939.92	369,373.00	-7.6%
3) Employee Benefits		3000-3999	295,720.58	271,715.00	-8.1%
4) Books and Supplies		4000-4999	48,178.73	53,932.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	1,676,569.88	1,387,793.00	-17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	197,069.82	171,088.00	-13.2%
9) TOTAL, EXPENDITURES			2,784,610.83	2,385,859.00	-14.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	467,940.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	616,261.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,084,201.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	461,157.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	623,043.79		
6) TOTAL, LIABILITIES			1,084,201.21		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	762,469.36	380,896.00	-50.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>762,469.36</b>	<b>380,896.00</b>	<b>-50.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,263,531.84	1,325,218.00	4.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,263,531.84</b>	<b>1,325,218.00</b>	<b>4.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	758,609.63	679,745.00	-10.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>758,609.63</b>	<b>679,745.00</b>	<b>-10.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,784,610.83</b>	<b>2,385,859.00</b>	<b>-14.3%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	167,131.90	111,958.00	-33.0%
Other Certificated Salaries		1900	0.00	20,000.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>167,131.90</b>	<b>131,958.00</b>	<b>-21.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	147,567.43	137,887.00	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	112,984.67	66,913.00	-40.8%
Clerical, Technical and Office Salaries		2400	139,387.82	164,573.00	18.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>399,939.92</b>	<b>369,373.00</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	26,850.14	21,236.00	-20.9%
PERS		3201-3202	79,203.13	74,745.00	-5.6%
OASDI/Medicare/Alternative		3301-3302	33,049.15	30,180.00	-8.7%
Health and Welfare Benefits		3401-3402	122,470.85	117,141.00	-4.4%
Unemployment Insurance		3501-3502	280.81	260.00	-7.4%
Workers' Compensation		3601-3602	12,966.38	11,758.00	-9.3%
OPEB, Allocated		3701-3702	16,999.51	15,049.00	-11.5%
OPEB, Active Employees		3751-3752	1,115.41	1,346.00	20.7%
Other Employee Benefits		3901-3902	2,785.20	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>295,720.58</b>	<b>271,715.00</b>	<b>-8.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,926.76	3,417.00	-13.0%
Materials and Supplies		4300	37,249.98	50,090.00	34.5%
Noncapitalized Equipment		4400	7,001.99	425.00	-93.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>48,178.73</b>	<b>53,932.00</b>	<b>11.9%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	110,775.00	0.00	-100.0%
Travel and Conferences		5200	14,873.77	23,250.00	56.3%
Dues and Memberships		5300	445.00	408.00	-8.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,548,519.41	1,361,750.00	-12.1%
Communications		5900	1,956.70	2,385.00	21.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,676,569.88</b>	<b>1,387,793.00</b>	<b>-17.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	197,069.82	171,088.00	-13.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>197,069.82</b>	<b>171,088.00</b>	<b>-13.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,784,610.83</b>	<b>2,385,859.00</b>	<b>-14.3%</b>

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	762,469.36	380,896.00	-50.0%
3) Other State Revenue		8300-8599	1,263,531.84	1,325,218.00	4.9%
4) Other Local Revenue		8600-8799	758,609.63	679,745.00	-10.4%
5) TOTAL, REVENUES			2,784,610.83	2,385,859.00	-14.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,246,251.87	1,909,587.00	-15.0%
3) Pupil Services	3000-3999		340,842.95	302,803.00	-11.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		197,069.82	171,088.00	-13.2%
8) Plant Services	8000-8999		446.19	2,401.00	438.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,784,610.83	2,385,859.00	-14.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,530.78	10,000.00	-86.6%
5) TOTAL, REVENUES			74,530.78	10,000.00	-86.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			74,530.78	10,000.00	-86.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,097,128.67	1,000,000.00	-8.9%
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			1,097,128.67	1,000,000.00	-8.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,171,659.45	1,010,000.00	-13.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,460,561.94	5,632,221.39	26.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			4,460,561.94	5,632,221.39	26.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			4,460,561.94	5,632,221.39	26.3%
2) Ending Balance, June 30 (E + F1e)			5,632,221.39	6,642,221.39	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	6,642,221.39	New
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			5,632,221.39	0.00	-100.0%
		9790			

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,632,221.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,632,221.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,632,221.39		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	74,530.78	10,000.00	-86.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>74,530.78</b>	<b>10,000.00</b>	<b>-86.6%</b>
<b>TOTAL, REVENUES</b>			<b>74,530.78</b>	<b>10,000.00</b>	<b>-86.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,097,128.67	1,000,000.00	-8.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,097,128.67</b>	<b>1,000,000.00</b>	<b>-8.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>1,097,128.67</b>	<b>1,000,000.00</b>	<b>-8.9%</b>

Unaudited Actuals  
 Contra Costa County Office of Education Special Reserve Fund for Postemployment Benefits  
 Contra Costa County Expenditures by Function

07 10074 0000000  
 Form 20

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,530.78	10,000.00	-86.6%
5) TOTAL, REVENUES			74,530.78	10,000.00	-86.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			74,530.78	10,000.00	-86.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,097,128.67	1,000,000.00	-8.9%
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			1,097,128.67	1,000,000.00	-8.9%

Unaudited Actuals

Contra Costa County Office of Education Special Reserve Fund for Postemployment Benefits  
 Contra Costa County Expenditures by Function

07 10074 0000000  
 Form 20

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,171,659.45	1,010,000.00	-13.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,460,561.94	5,632,221.39	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,460,561.94	5,632,221.39	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,460,561.94	5,632,221.39	26.3%
2) Ending Balance, June 30 (E + F1e)			5,632,221.39	6,642,221.39	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	6,642,221.39	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,632,221.39	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20</u> <u>Unaudited Actuals</u>	<u>2020-21</u> <u>Budget</u>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(62,578.29)	0.00	-100.0%
4) Other Local Revenue		8600-8799	950.68	400.00	-57.9%
5) TOTAL, REVENUES			(61,627.61)	400.00	-100.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,627.61)	400.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,627.61)	400.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,757.62	28,130.01	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,757.62	28,130.01	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,757.62	28,130.01	-68.7%
2) Ending Balance, June 30 (E + F1e)			28,130.01	28,530.01	1.4%
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	28,130.01	28,530.01	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,130.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,130.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,130.01		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	(62,578.29)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>(62,578.29)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	950.68	400.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>950.68</b>	<b>400.00</b>	<b>-57.9%</b>
<b>TOTAL, REVENUES</b>			<b>(61,627.61)</b>	<b>400.00</b>	<b>-100.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(62,578.29)	0.00	-100.0%
4) Other Local Revenue		8600-8799	950.68	400.00	-57.9%
5) TOTAL REVENUES			(61,627.61)	400.00	-100.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(61,627.61)	400.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,627.61)	400.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,757.62	28,130.01	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,757.62	28,130.01	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,757.62	28,130.01	-68.7%
2) Ending Balance, June 30 (E + F1e)			28,130.01	28,530.01	1.4%
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			28,130.01	28,530.01	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Unaudited Actuals</u>	<u>2020-21 Budget</u>
7710	State School Facilities Projects	28,130.01	28,530.01
Total, Restricted Balance		<u>28,130.01</u>	<u>28,530.01</u>



Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	124.60	123.41	124.60	121.00	121.00	121.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	124.60	123.41	124.60	121.00	121.00	121.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	190.37	190.37	190.37	187.00	187.00	187.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	18.05	18.05	18.05	17.00	17.00	17.00
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	208.42	208.42	208.42	204.00	204.00	204.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	333.02	331.83	333.02	325.00	325.00	325.00
<b>4. Adults in Correctional Facilities</b>	259.00	259.00	259.00	250.00	250.00	250.00
<b>5. County Operations Grant ADA</b>	169,780.31	169,780.31	169,780.31	170,332.00	170,332.00	170,332.00
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]	35.36	34.99	35.36	30.00	30.00	30.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	35.36	34.99	35.36	30.00	30.00	30.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	76.08	75.17	76.08	75.00	75.00	75.00
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	76.08	75.17	76.08	75.00	75.00	75.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	111.44	110.16	111.44	105.00	105.00	105.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	111.44	110.16	111.44	105.00	105.00	105.00





FEDERAL PROGRAM NAME	Title I, D	ESSA CSI for LEA	ESSA CSI for COE	CRF LLM	IDEA-Local Assist., Part B	IDEA-Mental Health	IDEA-Early Intervention
FEDERAL CATALOG NUMBER	84.010.	84.010.	84.010.	21.019	84.027	84.027 A	84.181
RESOURCE CODE	3025	3182	3183	3220	3310	3327	3385
REVENUE OBJECT	8290	8290	8290	8290	8181	8182	8182
LOCAL DESCRIPTION (if any)	DUO 317/318	DUO 721	DUO 721	DUO 163	DUO 505	DUO 504	DUO 564
<b>AWARD</b>							
1. Prior Year Carryover	18,929.74	174,545.00	396,601.00				
2. a. Current Year Award	420,923.00			350,577.00	43,004.00	2,608.00	179,044.00
b. Transferability (ESSA)							
c. Other Adjustments			5,121.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	420,923.00	0.00	5,121.00	350,577.00	43,004.00	2,608.00	179,044.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	439,852.74	174,545.00	401,722.00	350,577.00	43,004.00	2,608.00	179,044.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	18,929.74	43,111.00	99,150.00				
6. Cash Received in Current Year	420,923.00		108,544.00				
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	439,852.74	43,111.00	207,694.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	383,020.24	136,934.83	308,420.87	94,890.13	43,004.00	2,608.00	179,044.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	383,020.24	136,934.83	308,420.87	94,890.13	43,004.00	2,608.00	179,044.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or AP, & AVR amounts (line 8 minus line 9 plus line 12)	56,832.50	(93,823.83)	(100,726.87)	(94,890.13)	(43,004.00)	(2,608.00)	(179,044.00)
a. Unearned Revenue	56,832.50						
b. Accounts Payable							
c. Accounts Receivable		93,823.83	100,726.87		43,004.00	2,608.00	179,044.00
14. Unused Grant Award Calculation (line 4 minus line 9)	56,832.50	37,610.17	93,301.13	255,686.87	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	56,832.50	37,610.17	93,301.13	255,686.87			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	383,020.24	136,934.83	308,420.87	0.00	43,004.00	2,608.00	179,044.00

FEDERAL PROGRAM NAME	Dept. of Rehab. Workability II	Adult Ed WIA Sec. 225	Title IV, A	Title III-Tech Assist.	Child Dev. Quality Improv.	Child Dev.-CLPC
FEDERAL CATALOG NUMBER	84.126	84.002	84.424	84.365	93.575	93.575
RESOURCE CODE	3410	3940	4127	4204	Fund 12 Re 5035	Fund 12 Re 5055
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	DUO 822/853/857	DUO 449	DUO 193	DUO 727/728/729	various	DUO 766
<b>AWARD</b>						
1. Prior Year Carryover				124,037.51	90,284.28	
2. a. Current Year Award	239,220.00	97,160.00	111,855.00	242,992.80	716,818.70	82,933.00
b. Transferability (ESSA)						
c. Other Adjustments						
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	239,220.00	97,160.00	111,855.00	242,992.80	716,818.70	82,933.00
3. Required Matching Funds/Other						
4. Total Available Award	239,220.00	97,160.00	111,855.00	367,030.31	807,102.98	82,933.00
(sum lines 1, 2d, & 3)						
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						
6. Cash Received in Current Year	95,233.08	46,574.00	23,988.00	124,037.51	90,284.28	
7. Contributed Matching Funds			53,119.00	220,896.80	482,654.50	82,933.00
8. Total Available (sum lines 5, 6, & 7)	95,233.08	46,574.00	77,107.00	344,934.31	572,938.78	82,933.00
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	211,032.03	97,160.00	111,855.00	289,495.91	679,536.36	82,933.00
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	211,032.03	97,160.00	111,855.00	289,495.91	679,536.36	82,933.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(115,798.95)	(50,586.00)	(34,748.00)	55,438.40	(106,597.58)	0.00
a. Unearned Revenue				55,438.40	127,566.62	
b. Accounts Payable						
c. Accounts Receivable	115,798.95	50,586.00	34,748.00		234,164.20	
14. Unused Grant Award Calculation (line 4 minus line 9)	28,187.97	0.00	0.00	77,534.40	127,566.62	0.00
15. If Carryover is allowed, enter line 14 amount here				77,534.40	127,566.62	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	211,032.03	97,160.00	111,855.00	289,495.91	679,536.36	82,933.00

FEDERAL PROGRAM NAME	WIOA-Youth	ESSA-Homeless & Youth	Charter-Title I, A	Charter-ESSA SCH Improvement	Charter-Title II, A	Charter-Title IV, A	TOTAL
FEDERAL CATALOG NUMBER	17,259	84,196	84,010.	84,010.	84,367	84,424	
RESOURCE CODE	5610	5630	Fund 09 Re 3010	Fund 09 Re 3182	Fund 09 Re 4035	Fund 09 Re 4127	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	DUO 809/814	DUO 827	various	DUO 303	DUO 303	DUO 303	
<b>AWARD</b>							
1. Prior Year Carryover			156,150.00		3,359.55		963,907.08
2. a. Current Year Award	750,000.00	175,000.00	838,874.00	170,123.00		10,000.00	4,440,695.50
b. Transferability (ESSA)							0.00
c. Other Adjustments							5,121.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	750,000.00	175,000.00	838,874.00	170,123.00	0.00	10,000.00	4,445,816.50
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	750,000.00	175,000.00	995,024.00	170,123.00	3,359.55	10,000.00	5,409,723.58
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			156,150.00		3,359.55		559,010.08
6. Cash Received in Current Year	375,736.67	157,500.00	838,874.00	42,531.00		9,167.00	2,944,095.05
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	375,736.67	157,500.00	995,024.00	42,531.00	3,359.55	9,167.00	3,503,105.13
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	563,513.56	165,296.61	927,914.00	4,493.60	2,689.43	10,000.00	4,303,404.57
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	563,513.56	165,296.61	927,914.00	4,493.60	2,689.43	10,000.00	4,303,404.57
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(187,776.89)	(7,796.61)	67,110.00	38,037.40	670.12	(833.00)	(800,299.44)
a. Unearned Revenue			67,110.00	38,037.40	670.12		345,655.04
b. Accounts Payable	187,776.89	7,796.61				833.00	1,051,064.35
c. Accounts Receivable							0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	186,486.44	9,703.39	67,110.00	165,629.40	670.12	0.00	1,106,319.01
15. If Carryover is allowed, enter line 14 amount here	186,486.44	9,703.39	67,110.00	165,629.40	670.12		1,078,131.04
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	563,513.56	165,296.61	927,914.00	4,493.60	2,689.43	10,000.00	4,208,514.44

STATE PROGRAM NAME	CTEIG	K12 SWP	Workability	TUPE-COE Admin. Grants	TUPE-COE Tech. Assistance	TUPE-Grades 6-12	TUPE-Prop 56 Local Assist.
RESOURCE CODE	6387	6388	6520	6680	6685	6690	6695
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	DUO 689	DUO 675/679	DUO 568/621	DUO 743	DUO 743	various	various
<b>AWARD</b>							
1. Prior Year Carryover	2,608,716.25			126,812.05	200,895.00	130,577.88	
2. a. Current Year Award	3,458,562.00	2,366,234.00	243,873.98	100,554.00	149,154.00	464,544.21	563,285.26
b. Other Adjustments				(88,803.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,458,562.00	2,366,234.00	243,873.98	100,554.00	60,351.00	464,544.21	563,285.26
3. Required Matching Funds/Other			5,789.00				
4. Total Available Award (sum lines 1, 2c, & 3)	6,067,278.25	2,366,234.00	249,662.98	227,366.05	261,246.00	595,122.09	563,285.26
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	2,582,629.09			126,812.05	200,895.00	130,577.88	
6. Cash Received in Current Year		1,586,364.00	169,368.98	100,554.00	60,351.00		318,999.00
7. Contributed Matching Funds			5,789.00		0.00		
8. Total Available (sum lines 5, 6, & 7)	2,582,629.09	1,586,364.00	175,157.98	227,366.05	261,246.00	130,577.88	318,999.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,608,716.25	2,149,855.84	243,422.66	81,650.58	154,291.02	595,122.09	513,246.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,608,716.25	2,149,855.84	243,422.66	81,650.58	154,291.02	595,122.09	513,246.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(26,087.16)	(563,491.84)	(68,264.68)	145,715.47	106,954.98	(464,544.21)	(194,247.34)
a. Unearned Revenue		76,179.05		145,715.47	106,954.98		50,038.92
b. Accounts Payable							
c. Accounts Receivable	26,087.16	639,670.89	68,264.68			464,544.21	244,286.26
14. Unused Grant Award Calculation (line 4 minus line 9)	3,458,562.00	216,378.16	6,240.32	145,715.47	106,954.98	0.00	50,038.92
15. If Carryover is allowed, enter line 14 amount here	3,458,562.00	216,378.16	6,240.32	145,715.47	106,954.98		50,038.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,608,716.25	2,149,855.84	237,633.66	81,650.58	154,291.02	595,122.09	513,246.34

STATE PROGRAM NAME	Environmental Ed.	Foster Youth	Charter-CTEIG	Charter-K12 SWP	Child Dev.-AB212	Child Dev.-QRIS	TOTAL
RESOURCE CODE	7135	7366	Fund 09 Re 6387	Fund 09 Re 6388	Fund 12 Re 5035	Fund 12 Re 6127	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	DUO 755	DUO 855/858/859	DUO 303	DUO 303	DUO 767	DUO 761/771/772	
<b>AWARD</b>							
1. Prior Year Carryover	56,035.23	227,792.16				345,163.21	3,695,991.78
2. a. Current Year Award	72,000.00	643,093.17	20,000.00	54,586.00	305,043.00	1,108,802.80	9,549,732.42
b. Other Adjustments							(88,803.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,000.00	643,093.17	20,000.00	54,586.00	305,043.00	1,108,802.80	9,460,929.42
3. Required Matching Funds/Other							5,789.00
4. Total Available Award (sum lines 1, 2c, & 3)	128,035.23	870,885.33	20,000.00	54,586.00	305,043.00	1,453,966.01	13,162,710.20
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	20,035.23					345,163.21	3,406,112.46
6. Cash Received in Current Year	36,000.00	510,418.35			158,322.00	1,108,802.80	4,049,180.13
7. Contributed Matching Funds							5,789.00
8. Total Available (sum lines 5, 6, & 7)	56,035.23	510,418.35	0.00	0.00	158,322.00	1,453,966.01	7,461,081.59
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	41,101.88	575,123.50	20,000.00	54,586.00	305,043.00	958,488.84	8,300,648.00
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	41,101.88	575,123.50	20,000.00	54,586.00	305,043.00	958,488.84	8,300,648.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	14,933.35	(64,705.15)	(20,000.00)	(54,586.00)	(146,721.00)	495,477.17	(839,566.41)
a. Unearned Revenue	14,933.35	33,503.49				495,477.17	922,802.43
b. Accounts Payable							0.00
c. Accounts Receivable		98,208.64	20,000.00	54,586.00	146,721.00		1,762,368.84
14. Unused Grant Award Calculation (line 4 minus line 9)	86,933.35	295,761.83	0.00	0.00	0.00	495,477.17	4,862,062.20
15. If Carryover is allowed, enter line 14 amount here	86,933.35	276,027.57				495,477.17	4,842,327.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,101.88	575,123.50	20,000.00	54,586.00	305,043.00	958,488.84	8,294,859.00

Contra Costa County Office of Education  
 Contra Costa County  
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Local-ROP	Local-YDS	TOTAL
RESOURCE CODE	9016	9018	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	DUO 681	DUO 839/856	
<b>AWARD</b>			
1. Prior Year Carryover			0.00
2. a. Current Year Award	34,150.00	197,055.00	231,205.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	34,150.00	197,055.00	231,205.00
3. Required Matching Funds/Other			0.00
4. Total Available Award	34,150.00	197,055.00	231,205.00
(sum lines 1, 2c, & 3)			
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	18,225.00	72,466.92	90,691.92
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	18,225.00	72,466.92	90,691.92
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	34,150.00	167,131.32	201,281.32
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	34,150.00	167,131.32	201,281.32
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	(15,925.00)	(94,664.40)	(110,589.40)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	15,925.00	94,664.40	110,589.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	29,923.68	29,923.68
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,150.00	167,131.32	201,281.32

2019-20 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Contra Costa County Office of Education  
Contra Costa County

FEDERAL PROGRAM NAME	ESSER	Child Nutrition	Medi-Cal Billing	Child Nutrition- Charter Fund 09	TOTAL
FEDERAL CATALOG NUMBER	84.425D	10.553	93.778	10.553	
RESOURCE CODE	3210	5310	5640	5310	
REVENUE OBJECT	8290	8220/8520/8634	8290	8220/8520	
LOCAL DESCRIPTION (if any)	DUO 163	DUO 561	DUO 565	DUO 303	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance			197,263.00	0.00	197,263.00
2. a. Current Year Award	690,837.00	29,657.87	73,390.59	3,497.79	797,383.25
b. Other Adjustments	(690,837.00)		(16,166.00)		(707,003.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	29,657.87	57,224.59	3,497.79	90,380.25
3. Required Matching Funds/Other		7,210.88			7,210.88
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	36,868.75	254,487.59	3,497.79	294,854.13
<b>REVENUES</b>					
5. Cash Received in Current Year		29,477.62	71,311.66		100,789.28
6. Amounts Included in Line 5 for Prior Year Adjustments			(16,166.00)		(16,166.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	180.25	2,078.93	3,497.79	5,756.97
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	180.25	2,078.93	3,497.79	5,756.97
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	29,657.87	73,390.59	3,497.79	106,546.25
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	41,155.48	36,868.75	47,586.64	3,497.79	129,108.66
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	41,155.48	36,868.75	47,586.64	3,497.79	129,108.66
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	(41,155.48)	0.00	206,900.95	0.00	165,745.47

REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Transportation	Unrest. Lottery	Contra Costa Adult School	Restricted Lottery	SPED	Infant J50	Mental Health
RESOURCE CODE	724	1100	6015	6300	6500	6510	6512
REVENUE OBJECT	8011/8677	8560	8091	8560	various	8311	8590
LOCAL DESCRIPTION (if any)	DUO 184	DUO 151	DUO 413	various	various	DUO 544	DUO 504
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			285,022.45	438,640.71	2,452,601.14		
2. a. Current Year Award	2,684,417.97	93,242.86	1,079,957.00	33,889.81	17,754,106.14	1,158,115.00	14,612.00
b. Other Adjustments							
c. Adj Curr Yr Award	2,684,417.97	93,242.86	1,079,957.00	33,889.81	17,754,106.14	1,158,115.00	14,612.00
(sum lines 2a & 2b)	231,019.46	(93,242.86)	10,749.54		3,196,007.42	493,617.78	
3. Required Matching Funds/Other							
4. Total Available Award	2,915,437.43	0.00	1,375,728.99	472,530.52	23,402,714.70	1,651,732.78	14,612.00
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Cash Received in Current Year	2,915,437.43	93,242.86	1,079,957.00	19,970.90	14,527,492.86	1,158,115.00	10,938.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	(231,019.46)	0.00	0.00	13,918.91	3,226,613.28	0.00	3,674.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable	(231,019.46)	0.00	0.00	13,918.91	3,226,613.28	0.00	3,674.00
(line 7a minus line 7b)	231,019.46				3,196,007.42	493,617.78	
8. Contributed Matching Funds							
9. Total Available	2,915,437.43	93,242.86	1,079,957.00	33,889.81	20,950,113.56	1,651,732.78	14,612.00
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,915,437.43	0.00	1,118,483.26	105,481.92	20,375,459.38	1,651,732.78	14,612.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	2,915,437.43	0.00	1,118,483.26	105,481.92	20,375,459.38	1,651,732.78	14,612.00
(line 10 plus line 11)							
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year	0.00	0.00	257,245.73	367,048.60	3,027,255.32	0.00	0.00
(line 4 minus line 10)							



STATE PROGRAM NAME	Class. Emp. Staff Dev. BG	College Readiness	SB 117 COVID-19 Response	STRS on Behalf	RRMA	Charter-Unrest. Lottery	Charter-Restricted Lottery
RESOURCE CODE	7311	7338	7388	7690	8150	Fund 09 Re 1100	Fund 09 Re 6300
REVENUE OBJECT	8590	8590	8590	8590	8980	8560	8560
LOCAL DESCRIPTION (if any)	DUO 103	DUO 3xx	DUO 163		DUO 180	DUO 303	DUO 303
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	43,522.00	75,000.00	7,630.00	1,658,122.00	1,676,505.91	32,409.34	12,687.96
2. a. Current Year Award						12,194.55	4,559.50
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	7,630.00	1,658,122.00	0.00	12,194.55	4,559.50
3. Required Matching Funds/Other					1,350,000.00		
4. Total Available Award (sum lines 1, 2c, & 3)	43,522.00	75,000.00	7,630.00	1,658,122.00	3,026,505.91	44,603.89	17,247.46
<b>REVENUES</b>							
5. Cash Received in Current Year			7,630.00	1,658,122.00		12,194.55	4,559.50
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					1,350,000.00		
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	7,630.00	1,658,122.00	1,350,000.00	12,194.55	4,559.50
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,122.21	75,000.00	7,630.00	1,658,122.00	1,412,113.68	44,603.89	17,247.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,122.21	75,000.00	7,630.00	1,658,122.00	1,412,113.68	44,603.89	17,247.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	41,399.79	0.00	0.00	0.00	1,614,392.23	0.00	0.46

2019-20 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Charter-Class. Emp. Staff Dev.	Charter-STRS on Behalf	Adult Ed BG	TOTAL
RESOURCE CODE	Fund 09 Re 7311	Fund 09 Re 7690	Fund 11 Re 6391	
REVENUE OBJECT	8590	8590	8590/8587	
LOCAL DESCRIPTION (if any)	DUO 303	DUO 303	DUO 416/417	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance			261,050.49	5,277,440.00
2. a. Current Year Award	1,417.00	150,965.00	1,391,833.00	26,045,061.83
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,417.00	150,965.00	1,391,833.00	26,045,061.83
3. Required Matching Funds/Other				5,188,151.34
4. Total Available Award (sum lines 1, 2c, & 3)	1,417.00	150,965.00	1,652,883.49	36,510,653.17
<b>REVENUES</b>				
5. Cash Received in Current Year	1,417.00	150,965.00	1,391,833.00	23,031,875.10
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable	0.00	0.00	0.00	3,013,186.73
(line 2c minus lines 5 & 6)				0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	3,013,186.73
8. Contributed Matching Funds				5,270,644.66
9. Total Available (sum lines 5, 7c, & 8)	1,417.00	150,965.00	1,391,833.00	31,315,706.49
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	0.00	150,965.00	1,391,804.33	30,940,814.88
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	150,965.00	1,391,804.33	30,940,814.88
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	1,417.00	0.00	261,079.16	5,569,838.29

LOCAL PROGRAM NAME	Local	Local-Donations	Local-Court SCH	Local-Ad Ed	Local-SPED	Local-ROP	Local-C&I
RESOURCE CODE	7810	9011	9013	9014	9015	9016	9017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DUO 130/167	various	Donations/Misc	Donations/Misc	various	DUO 691/692	various
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	148,162.05	84,940.47	87,282.27		60,655.00	684,559.45	1,077,247.07
2. a. Current Year Award	104,761.70	9,956.36	17,498.63	946,677.76	330,967.96	193,000.00	1,229,635.78
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	104,761.70	9,956.36	17,498.63	946,677.76	330,967.96	193,000.00	1,229,635.78
3. Required Matching Funds/Other					26,812.92		9,737.94
4. Total Available Award (sum lines 1, 2c, & 3)	252,923.75	94,896.83	104,780.90	946,677.76	418,435.88	877,559.45	2,316,620.79
<b>REVENUES</b>							
5. Cash Received in Current Year	104,761.70	9,893.36	17,498.63	707,072.88	236,033.07	185,000.00	1,081,312.32
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	63.00	0.00	239,604.88	94,934.89	8,000.00	148,323.46
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	63.00	0.00	239,604.88	94,934.89	8,000.00	148,323.46
8. Contributed Matching Funds					26,812.92		9,737.97
9. Total Available (sum lines 5, 7c, & 8)	104,761.70	9,956.36	17,498.63	946,677.76	357,780.88	193,000.00	1,239,373.75
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	33,168.78	34,131.57	42,003.52	946,677.76	340,761.16	171,958.65	1,332,507.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	33,168.78	34,131.57	42,003.52	946,677.76	340,761.16	171,958.65	1,332,507.25
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	219,754.97	60,765.26	62,777.38	0.00	77,674.72	705,600.80	984,113.54

LOCAL PROGRAM NAME	Local-YDS	Local	Local-ROP	Charter-Local	Fund 12 - Local SCOE	Fund 12 - Local	TOTAL
RESOURCE CODE	9018	9019	9020	Fund 09 Re 9013	Fund 12 Re 9017	Fund 12 Re 9017	
REVENUE OBJECT	8699	8600-8799	8980	8699	8677	8677	
LOCAL DESCRIPTION (if any)	various	various	DUO 610	DUO 307/346	DUO 716	DUO 764	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	52,398.68	5,762,279.43	2,420,383.13	17,997.48			10,395,905.03
2. a. Current Year Award		2,480,731.18		10,639.29	366,447.00	392,162.63	6,082,478.29
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,480,731.18	0.00	10,639.29	366,447.00	392,162.63	6,082,478.29
3. Required Matching Funds/Other	2,042.84	(363.78)	2,831.49	49,791.00			90,852.41
4. Total Available Award (sum lines 1, 2c, & 3)	54,441.52	8,242,646.83	2,423,214.62	78,427.77	366,447.00	392,162.63	16,569,235.73
<b>REVENUES</b>							
5. Cash Received in Current Year	(1,157.14)	2,376,302.68		2,500.00	244,411.79	278,822.00	5,242,451.29
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,157.14	104,428.50	0.00	8,139.29	122,035.21	113,340.63	840,027.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,157.14	104,428.50	0.00	8,139.29	122,035.21	113,340.63	840,027.00
8. Contributed Matching Funds	2,042.84	(363.78)	2,831.49	49,791.00			90,852.44
9. Total Available (sum lines 5, 7c, & 8)	2,042.84	2,480,367.40	2,831.49	60,430.29	366,447.00	392,162.63	6,173,330.73
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	32,494.77	1,613,723.04		70,665.50	366,447.00	392,162.63	5,376,701.63
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	32,494.77	1,613,723.04	0.00	70,665.50	366,447.00	392,162.63	5,376,701.63
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	21,946.75	6,628,923.79	2,423,214.62	7,762.27	0.00	0.00	11,192,534.10

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	11,481.00	970.00	12,451.00		11,024.90	1,426.10	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,924,319.17		1,924,319.17		244,046.93	1,680,272.24	
Net Pension Liability	59,410,081.00	4,618,811.00	64,028,892.00	2,487,520.00		66,516,412.00	
Total/Net OPEB Liability	21,504,512.00	(1,043,382.00)	20,461,130.00	3,085,448.00	2,197,467.00	21,349,111.00	
Compensated Absences Payable	888,280.00	1.00	888,281.00	343,820.54		1,232,101.54	
Governmental activities long-term liabilities	83,738,673.17	3,576,400.00	87,315,073.17	5,916,788.54	2,452,538.83	90,779,322.88	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	73,010,620.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,490,999.87
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	867,797.55
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	366,171.07
4. Other Transfers Out	All	9200	7200-7299	74,655.00
5. Interfund Transfers Out	All	9300	7600-7629	1,906,162.80
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	590,100.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,804,886.42
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				65,714,734.21

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		233.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		281,349.21
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	72,944,366.80	292,808.15
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	72,944,366.80	292,808.15
B. Required effort (Line A.2 times 90%)	65,649,930.12	263,527.34
C. Current year expenditures (Line I.E and Line II.B)	65,714,734.21	281,349.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%



<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 7,061,306.38
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 43,035,420.75

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 16.41%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
 Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 1,604,016.58

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,677,140.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,293,919.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	600,284.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9,888.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,604,016.58
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,034,915.77
9. Carry-Forward Adjustment (Part IV, Line F)	2,102,687.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,137,602.89

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,419,245.08
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,641,979.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,133,757.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	421,863.66
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,306,451.31
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,573,623.38
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	980,347.87
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,057,754.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	50,371.55
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,604,016.58
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,123,749.54
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,476,766.01
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	55,789,927.35

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	16.19%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	19.96%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>9,034,915.77</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>250,556.62</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(298,308.24)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.34%) times Part III, Line B19); zero if negative	<u>2,102,687.12</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.34%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,102,687.12</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>2,102,687.12</u>

Approved indirect cost rate: 12.34%  
 Highest rate used in any program: 12.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3025	355,154.06	27,866.18	7.85%
01	3182	121,893.21	15,041.62	12.34%
01	3183	274,542.35	33,878.52	12.34%
01	3210	36,634.75	4,520.73	12.34%
01	3385	161,738.00	17,306.00	10.70%
01	3410	198,743.87	12,288.16	6.18%
01	4035	9,271.61	291.39	3.14%
01	4127	99,757.34	12,097.66	12.13%
01	4204	259,587.62	29,908.29	11.52%
01	5610	536,679.57	26,833.99	5.00%
01	5630	151,996.88	13,299.73	8.75%
01	6015	1,070,318.91	48,164.35	4.50%
01	6388	79,618.76	7,308.74	9.18%
01	6500	18,358,827.28	1,953,392.68	10.64%
01	6510	1,348,580.78	144,298.00	10.70%
01	6512	13,200.00	1,412.00	10.70%
01	6520	221,000.10	22,422.56	10.15%
01	6680	73,758.43	7,892.15	10.70%
01	6685	146,943.83	7,347.19	5.00%
01	6690	537,601.51	57,520.58	10.70%
01	6695	488,806.04	24,440.30	5.00%
01	7135	37,881.92	3,219.96	8.50%
01	7311	1,889.21	233.00	12.33%
01	7366	525,186.53	27,302.97	5.20%
01	7388	6,791.88	838.12	12.34%
01	9010	3,494,046.41	78,832.59	2.26%
09	3010	838,450.85	89,463.15	10.67%
09	3182	4,000.00	493.60	12.34%
09	4035	2,394.01	295.42	12.34%
09	4127	9,000.00	1,000.00	11.11%
09	9010	70,065.50	600.00	0.86%
11	6391	1,123,749.54	25,049.79	2.23%
12	5035	810,632.34	63,172.02	7.79%
12	5055	76,789.81	6,143.19	8.00%
12	6127	895,783.96	62,704.88	7.00%
12	9010	693,559.90	65,049.73	9.38%

Unaudited Actuals  
 2019-20 Unaudited Actuals  
 LOTTERY REPORT  
 Revenues, Expenditures and  
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	32,409.34		451,330.22	483,739.56
2. State Lottery Revenue	8560	105,437.41		38,449.31	143,886.72
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(93,242.86)	93,242.86		0.00
6. Total Available (Sum Lines A1 through A5)		44,603.89	93,242.86	489,779.53	627,626.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	40,926.09		65,283.20	106,209.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,677.80	93,242.86		96,920.66
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			57,445.72	57,445.72
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		44,603.89	93,242.86	122,728.92	260,575.67
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	367,050.61	367,050.61
<b>D. COMMENTS:</b>					
Expenses are for online internet-based software to support students learning and assessments in Math, ELA, Science, Social Studies, electives, CTE, AP, world languages, and Virtual Tours. These are supplemental to regular curriculum and used by all grade levels.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.





Unaudited Actuals  
2019-20  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Contra Costa County Office of Education  
Contra Costa County

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	3,362,785.10	536,577.95	3,899,363.05	732,890.49	4,632,253.54	4,632,253.54
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	4,491,822.19	76,468.08	4,568,290.27	858,616.26	5,426,906.53	5,426,906.53
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	74,586.00	0.00	74,586.00	14,018.54	88,604.54	88,604.54
4110	Regular Education, Adult	104,629.04	4,654.58	109,283.62	20,540.00	129,823.62	129,823.62
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	2,116,847.27	51,200.37	2,168,047.64	407,487.45	2,575,535.09	2,575,535.09
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	1,691,609.76	0.00	1,691,609.76	317,940.31	2,009,550.07	2,009,550.07
5000-5999	Special Education	25,978,848.07	1,562,137.24	27,540,985.31	5,176,364.97	32,717,350.28	32,717,350.28
6000	Regional Occupational Ctr/Prg (ROC/P)	7,507,364.61	51,911.75	7,559,276.36	1,420,776.09	8,980,052.45	8,980,052.45
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	10,000.00	0.00	10,000.00	1,879.51	11,879.51	11,879.51
8600	County Services to Districts	9,994,126.43	0.00	9,994,126.43	1,878,409.41	11,872,535.84	11,872,535.84
<b>Other Costs</b>							
----	Food Services					42,081.85	42,081.85
----	Enterprise					421,863.66	421,863.66
----	Facilities Acquisition & Construction					710,492.55	710,492.55
----	Other Outgo					2,937,088.87	2,937,088.87
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	676,721.71	676,721.71	676,721.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(222,119.61)	(222,119.61)	(222,119.61)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	55,332,618.47	2,282,949.97	57,615,568.44	11,283,525.13	4,111,526.93	73,010,620.50

County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	2,164,433.40	47,711.14	23,591.54	582,429.75	322,198.42	3,846.11	0.00			158,314.48	60,260.26	3,362,785.10
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	2,569,729.98	423,220.16	430,819.09	563,618.21	483,921.17	0.00	0.00			20,513.58	0.00	4,491,822.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	20,000.00	0.00	0.00	0.00	54,586.00	0.00	0.00			0.00	0.00	74,586.00
4110	Regular Education, Adult	0.00	104,629.04	0.00	0.00	0.00	0.00	0.00			0.00	0.00	104,629.04
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	1,232,143.75	124,688.72	248,745.72	387,712.80	122,254.05	0.00	0.00			1,302.23	0.00	2,116,847.27
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	103,047.81	89,573.02	0.00	0.00	1,498,988.93	0.00	0.00			0.00	0.00	1,691,609.76
5000-5999	Special Education	15,405,959.11	470,506.47	299,256.78	1,565,771.74	3,427,723.21	2,945,784.08	0.00			1,863,846.68	0.00	25,978,848.07
6000	ROC/P	6,355,973.94	1,151,390.67	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7,507,364.61
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
8600	County Services to Districts		4,584,194.35	0.00	0.00	0.00	0.00	0.00		5,409,932.08	0.00	0.00	9,994,126.43
<b>Total Direct Charged Costs</b>		27,851,287.99	6,995,913.57	1,002,413.13	3,099,532.50	5,919,671.78	2,949,630.19	0.00	0.00	5,409,932.08	2,043,976.97	60,260.26	55,332,618.47

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	66,493.98	470,083.97	0.00	0.00	536,577.95
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	76,468.08	0.00	0.00	0.00	76,468.08
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	4,654.58	0.00	0.00	0.00	4,654.58
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	51,200.37	0.00	0.00	0.00	51,200.37
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	318,705.66	1,243,431.58	0.00	0.00	1,562,137.24
6000	ROC/P	26,597.59	25,314.16	0.00	0.00	51,911.75
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		544,120.26	1,738,829.71	0.00	0.00	2,282,949.97

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,261,192.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	57,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,860,080.63
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,326,671.89
5	Total Central Administration Costs in County School Service and Charter Schools Funds	11,505,644.73
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	55,332,618.47
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,282,949.97
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	57,615,568.44
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,123,749.54
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,476,766.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,600,515.55
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		61,216,083.99
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		18.80%

Unaudited Actuals  
 2019-20  
 County School Service Fund and Charter Schools Funds  
 Program Cost Report  
 Schedule of Other Costs (OC)

Contra Costa County Office of Education  
 Contra Costa County

07 10074 0000000  
 Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	42,081.85				42,081.85
Enterprise (Objects 1000-5999, 6400, and 6500)		421,863.66			421,863.66
Facilities Acquisition & Construction (Objects 1000-6500)			710,492.55		710,492.55
Other Outgo (Objects 1000-7999)				2,937,088.87	2,937,088.87
<b>Total Other Costs</b>	42,081.85	421,863.66	710,492.55	2,937,088.87	4,111,526.93



	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported (Function 3600)
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	544,120.27	0.00	0.00	0.00	1,738,829.71	0.00	0.00	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12								
3100 Alternative Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3500 County Community Schools	10.00				18.57			
3550 Community Day Schools								
3600 Juvenile Courts	11.50							
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult	0.70							
4610 Adult Independent Study Centers								
4620 Adult Correctional Education	7.70							
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
4900 Other Supplemental Education								
5000-5999 Special Education (allocated to 5001)	47.93				49.12			
6000 ROC/P	4.00				1.00			
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
8600 County Services to Districts								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	<b>81.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68.69</b>	<b>0.00</b>	<b>0.00</b>	





Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	685,012.95	0.00	0.00	717,401.20	175,158.90	5,364,151.62	806,223.13		7,747,947.80
2000-2999	Classified Salaries	969,130.59	0.00	0.00	223,605.88	160,168.73	3,881,682.25	65,944.64		5,300,532.09
3000-3999	Employee Benefits	939,845.51	0.00	0.00	594,452.56	207,352.19	5,427,915.51	504,767.25		7,674,333.02
4000-4999	Books and Supplies	1,017,062.84	0.00	0.00	2,722.54	1,589.91	153,710.30	4,510.69		1,179,596.28
5000-5999	Services and Other Operating Expenditures	3,611,103.41	0.00	0.00	220,962.94	0.00	372,634.78	21,124.93		4,225,826.06
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	1,955,694.68	0.00	0.00	161,604.00	0.00	15,200,094.46	1,402,570.64	0.00	26,215,307.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,562,137.22	0.00	0.00	0.00	0.00	0.00	0.00		1,562,137.22
<b>Total Indirect Costs and PCR Allocations</b>										
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56	0.00	1,562,137.22
2000-2999	Classified Salaries	0.00	0.00	0.00	1,920,749.12	544,269.73	15,239,790.67	1,408,063.20	0.00	3,724,624.67
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,939,931.86
4000-4999	Books and Supplies	36,868.75	0.00	0.00	0.00	1,589.91	16,660.72	0.00		2,004.40
5000-5999	Services and Other Operating Expenditures	10,850.00	0.00	0.00	0.00	0.00	7,885.60	0.00		33,901.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		20,306.67
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		16,660.72
7430-7439	Debt Service	47,718.75	0.00	0.00	0.00	1,589.91	80,758.73	0.00		55,119.38
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 8980</b>										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	47,718.75	0.00	0.00	0.00	1,589.91	80,758.73	0.00	0.00	130,067.39
<b>TOTAL COSTS</b>										
										0.00
										130,067.39

Unaudited Actuals  
Special Education Maintenance of Effort  
2019-20 Actual vs. Actual Comparison Year  
2019-20 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	685,012.95	0.00	0.00	717,401.20	175,158.90	5,362,147.22	806,223.13		7,745,943.40
2000-2999	Classified Salaries	969,130.59	0.00	0.00	223,605.88	160,168.73	3,847,780.91	65,944.64		5,266,630.75
3000-3999	Employee Benefits	939,845.51	0.00	0.00	594,452.56	207,352.19	5,407,608.84	504,767.25		7,654,026.35
4000-4999	Books and Supplies	980,194.09	0.00	0.00	2,722.54	0.00	137,049.58	4,510.69		1,124,476.90
5000-5999	Services and Other Operating Expenditures	3,600,253.41	0.00	0.00	220,962.94	0.00	364,749.18	21,124.93		4,207,090.46
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>									
7310	Transfers of Indirect Costs	7,261,508.49	0.00	0.00	1,759,145.12	542,679.82	15,119,335.73	1,402,570.64	0.00	26,085,239.80
7350	Transfers of Indirect Costs - Interfund	1,955,694.68	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56		2,162,487.45
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs and PCR Allocations</b>									
	<b>TOTAL BEFORE OBJECT 8980</b>	10,779,340.39	0.00	0.00	1,920,749.12	542,679.82	15,159,031.94	1,408,063.20	0.00	29,909,864.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	81,412.82	0.00	0.00	0.00	0.00	81,619.78	0.00		163,032.60
2000-2999	Classified Salaries	129,560.77	0.00	0.00	0.00	0.00	119,732.38	0.00		249,293.15
3000-3999	Employee Benefits	89,244.70	0.00	0.00	3,717.34	0.00	108,487.99	0.00		201,450.02
4000-4999	Books and Supplies	857,328.53	0.00	0.00	0.00	0.00	35,243.95	0.00		892,572.48
5000-5999	Services and Other Operating Expenditures	3,234,159.35	0.00	0.00	0.00	0.00	9,118.22	0.00		3,243,277.57
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>									
7310	Transfers of Indirect Costs	4,478,778.11	0.00	0.00	3,717.34	0.00	354,202.31	0.00	0.00	4,836,697.76
7350	Transfers of Indirect Costs - Interfund	2,302.00	0.00	0.00	0.00	0.00	21,354.21	0.00		23,656.21
	<b>Total Indirect Costs</b>									
	<b>TOTAL BEFORE OBJECT 8980</b>	4,481,080.11	0.00	0.00	3,717.34	0.00	375,556.52	0.00	0.00	4,860,353.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										
										3,724,830.25
										8,585,184.22

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

<b>2018-19 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	31,315,884.44	8,026,134.14
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	31,315,884.44	8,026,134.14
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	416.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	416.00	

SELPA: Contra Costa (AY)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
A decrease in enrollment of children with disabilities.	6,323,399.74	
<b>Total exempt reductions</b>	<b>6,323,399.74</b>	<b>0.00</b>

**SELPA:** Contra Costa (AY)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: Contra Costa (AY)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	29,939,931.86		
b. Less: Expenditures paid from federal sources	130,067.39		
c. Expenditures paid from state and local sources	29,809,864.47	31,315,884.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,315,884.14	
Less: Exempt reduction(s) for SECTION 1		6,323,399.74	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,809,864.47	24,992,484.40	4,817,380.07

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	29,939,931.86		
b. Less: Expenditures paid from federal sources	130,067.39		
c. Expenditures paid from state and local sources	29,809,864.47	31,315,884.44	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,315,884.44	
Less: Exempt reduction(s) from SECTION 1		6,323,399.74	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,809,864.47	24,992,484.70	
d. Special education unduplicated pupil count	332	416	
e. Per capita state and local expenditures (A2c/A2d)	89,788.75	60,078.09	29,710.66

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Contra Costa (AY)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,585,184.22	8,026,134.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,026,134.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,585,184.22	8,026,134.14	559,050.08

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,585,184.22	8,026,134.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		8,026,134.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,585,184.22	8,026,134.14	
b. Special education unduplicated pupil count	332	416	
c. Per capita local expenditures (B2a/B2b)	25,858.99	19,293.59	6,565.40

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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 Title

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SELPA: Contra Costa (AY)

Object Code	Description	John Swett Unified (AY00)	Brentwood Union Elementary (AY01)	Knightsen Elementary (AY03)	Lafayette Elementary (AY04)	Moraga Elementary (AY05)	Oakley Union Elementary (AY06)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00



SELPA: Contra Costa (AY)

Object Code	Description	Orinda Union Elementary (AY07)	Walnut Creek Elementary (AY08)	Liberty Union High (AY10)	Antioch Unified (AY11)	Martinez Unified (AY13)	Pittsburg Unified (AY14)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Contra Costa (AY)

Object Code	Description	Contra Costa County Office of Education (AY16)	Canyon Elementary (AY17)	Acalanes Union High (AY18)	Byron Union Elementary (AY19)	Contra Costa SELPA JPA (AY99)	Adjustments*
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Contra Costa (AY)

Object Code	Description	Total
<b>TOTAL EXPENDITURES - All Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
PCRA	Program Cost Report Allocations	0.00
	Total Indirect Costs and PCR Allocations	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
PCRA	Program Cost Report Allocations	0.00
	Total Indirect Costs and PCR Allocations	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>

SELPA: Contra Costa (AY)

Object Code	Description	John Swett Unified (AY00)	Brentwood Union Elementary (AY01)	Knightsen Elementary (AY03)	Lafayette Elementary (AY04)	Moraga Elementary (AY05)	Oakley Union Elementary (AY06)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Contra Costa (AY)

Object Code	Description	Orinda Union Elementary (AY07)	Walnut Creek Elementary (AY08)	Liberty Union High (AY10)	Antioch Unified (AY11)	Martinez Unified (AY13)	Pittsburg Unified (AY14)
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDULICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Contra Costa (AY)

Object Code	Description	Contra Costa County Office of Education (AY16)	Canyon Elementary (AY17)	Acalanes Union High (AY18)	Byron Union Elementary (AY19)	Contra Costa SELPA JPA (AY99)	Adjustments*
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDULPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Contra Costa (AY)

Object Code	Description	Total
<b>EXPENDITURES - Paid from Local Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
<b>UNDUPLICATED PUPIL COUNT</b>		<b>0</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.





Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	642,250.00	0.00	0.00	719,717.00	238,856.00	6,163,008.00		7,763,831.00
2000-2999	Classified Salaries	913,343.00	0.00	0.00	225,712.00	172,088.00	3,874,322.00		5,185,445.00
3000-3999	Employee Benefits	926,981.00	0.00	0.00	604,552.00	292,377.00	6,189,297.00		8,013,207.00
4000-4999	Books and Supplies	204,557.00	0.00	0.00	10,342.00	0.00	306,012.00		520,911.00
5000-5999	Services and Other Operating Expenditures	3,867,365.00	0.00	0.00	92,565.00	0.00	194,417.00		4,154,347.00
6000-6999	Capital Outlay	530,000.00	0.00	0.00	0.00	0.00	0.00		530,000.00
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,084,496.00	0.00	0.00	1,652,888.00	703,301.00	16,727,056.00	0.00	26,167,741.00
7310	Transfers of Indirect Costs	1,840,337.00	0.00	0.00	154,079.00	0.00	46,172.00		2,040,588.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,840,337.00	0.00	0.00	154,079.00	0.00	46,172.00	0.00	2,040,588.00
	TOTAL COSTS	8,924,833.00	0.00	0.00	1,806,967.00	703,301.00	16,773,228.00	0.00	28,208,329.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	642,250.00	0.00	0.00	719,717.00	238,856.00	6,127,072.00		7,727,895.00
2000-2999	Classified Salaries	913,343.00	0.00	0.00	225,712.00	172,088.00	3,849,322.00		5,160,445.00
3000-3999	Employee Benefits	926,981.00	0.00	0.00	604,552.00	292,377.00	6,172,527.00		7,996,437.00
4000-4999	Books and Supplies	140,317.00	0.00	0.00	10,342.00	0.00	306,012.00		456,671.00
5000-5999	Services and Other Operating Expenditures	3,854,765.00	0.00	0.00	92,565.00	0.00	194,417.00		4,141,747.00
6000-6999	Capital Outlay	530,000.00	0.00	0.00	0.00	0.00	0.00		530,000.00
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,007,656.00	0.00	0.00	1,652,888.00	703,301.00	16,649,350.00	0.00	26,013,195.00
7310	Transfers of Indirect Costs	1,840,337.00	0.00	0.00	154,079.00	0.00	46,172.00		2,040,588.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,840,337.00	0.00	0.00	154,079.00	0.00	46,172.00	0.00	2,040,588.00
	TOTAL BEFORE OBJECT 8980	8,847,993.00	0.00	0.00	1,806,967.00	703,301.00	16,695,522.00	0.00	28,053,783.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								28,053,783.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Budget vs. Actual Comparison Year  
2020-21 Budget by LEA (LB-B)

Contra Costa County Office of Education  
Contra Costa County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	44,718.00	0.00	0.00	0.00	0.00	0.00		44,718.00
2000-2999	Classified Salaries	129,881.00	0.00	0.00	0.00	0.00	122,019.00		251,900.00
3000-3999	Employee Benefits	88,344.00	0.00	0.00	0.00	0.00	82,903.00		171,247.00
4000-4999	Books and Supplies	16,202.00	0.00	0.00	0.00	0.00	116,469.00		132,671.00
5000-5999	Services and Other Operating Expenditures	3,460,194.00	0.00	0.00	0.00	0.00	1,825.00		3,462,019.00
6000-6999	Capital Outlay	530,000.00	0.00	0.00	0.00	0.00	0.00		530,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>4,269,339.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>323,216.00</b>	<b>0.00</b>	<b>4,592,555.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	20,554.00		20,554.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,554.00</b>	<b>0.00</b>	<b>20,554.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>4,269,339.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>343,770.00</b>	<b>0.00</b>	<b>4,613,109.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>3,870,391.00</b>
									<b>8,483,500.00</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	685,012.95	0.00	0.00	717,401.20	175,158.90	5,364,151.62	806,223.13		7,747,947.80
2000-2999	Classified Salaries	969,130.59	0.00	0.00	223,605.88	160,168.73	3,881,682.25	65,944.64		5,300,532.09
3000-3999	Employee Benefits	939,845.51	0.00	0.00	594,452.56	207,352.19	5,427,915.51	504,767.25		7,674,333.02
4000-4999	Books and Supplies	1,017,062.84	0.00	0.00	2,722.54	1,589.91	153,710.30	4,510.69		1,179,596.28
5000-5999	Services and Other Operating Expenditures	3,611,103.41	0.00	0.00	220,962.94	0.00	372,634.78	21,124.93		4,225,826.06
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>7,309,227.24</b>	<b>0.00</b>	<b>0.00</b>	<b>1,759,145.12</b>	<b>544,269.73</b>	<b>15,200,094.46</b>	<b>1,402,570.64</b>	<b>0.00</b>	<b>26,215,307.19</b>
7310	Transfers of Indirect Costs	1,955,694.68	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56		2,162,487.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,562,137.22	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56		1,562,137.22
	<b>Total Indirect Costs</b>	<b>1,955,694.68</b>	<b>0.00</b>	<b>0.00</b>	<b>161,604.00</b>	<b>0.00</b>	<b>39,696.21</b>	<b>5,492.56</b>	<b>0.00</b>	<b>2,162,487.45</b>
	<b>TOTAL COSTS</b>	<b>9,264,921.92</b>	<b>0.00</b>	<b>0.00</b>	<b>1,920,749.12</b>	<b>544,269.73</b>	<b>15,239,790.67</b>	<b>1,408,063.20</b>	<b>0.00</b>	<b>28,377,794.64</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,004.40	0.00		2,004.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	33,901.34	0.00		33,901.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	20,306.67	0.00		20,306.67
4000-4999	Books and Supplies	36,868.75	0.00	0.00	0.00	1,589.91	16,660.72	0.00		55,119.38
5000-5999	Services and Other Operating Expenditures	10,850.00	0.00	0.00	0.00	0.00	7,885.60	0.00		18,735.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>47,718.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,589.91</b>	<b>80,758.73</b>	<b>0.00</b>	<b>0.00</b>	<b>130,067.39</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>47,718.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,589.91</b>	<b>80,758.73</b>	<b>0.00</b>	<b>0.00</b>	<b>130,067.39</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>0.00</b>
										<b>130,067.39</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	685,012.95	0.00	0.00	717,401.20	175,158.90	5,362,147.22	806,223.13		7,745,943.40
2000-2999	Classified Salaries	969,130.59	0.00	0.00	223,605.88	160,168.73	3,847,780.91	65,944.64		5,265,630.75
3000-3999	Employee Benefits	939,845.51	0.00	0.00	594,452.56	207,352.19	5,407,608.84	504,767.25		7,654,026.35
4000-4999	Books and Supplies	890,194.09	0.00	0.00	2,722.54	0.00	137,049.58	4,510.69		1,124,476.90
5000-5999	Services and Other Operating Expenditures	3,600,253.41	0.00	0.00	220,962.94	0.00	364,749.18	21,124.93		4,207,090.46
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,261,508.49	0.00	0.00	1,759,145.12	542,679.82	15,119,335.73	1,402,570.64	0.00	25,085,239.80
7310	Transfers of Indirect Costs	1,955,694.68	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56		2,162,487.45
7350	Transfers of Indirect Costs - Interfund	1,562,137.22	0.00	0.00	161,604.00	0.00	39,696.21	5,492.56		1,562,137.22
PCRA	Program Cost Report Allocations (non-add)	1,955,694.68	0.00	0.00	1,920,749.12	542,679.82	15,159,031.94	1,408,063.20	0.00	28,247,727.25
	Total Indirect Costs	9,217,203.17	0.00	0.00	1,920,749.12	542,679.82	15,159,031.94	1,408,063.20	0.00	28,247,727.25
8980	TOTAL BEFORE OBJECT 8980									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	81,412.82	0.00	0.00	0.00	0.00	81,619.78	0.00		163,032.60
2000-2999	Classified Salaries	129,560.77	0.00	0.00	0.00	0.00	119,732.38	0.00		249,293.15
3000-3999	Employee Benefits	89,244.70	0.00	0.00	3,717.34	0.00	108,487.98	0.00		201,450.02
4000-4999	Books and Supplies	857,328.53	0.00	0.00	0.00	0.00	35,243.95	0.00		892,572.48
5000-5999	Services and Other Operating Expenditures	3,234,159.35	0.00	0.00	0.00	0.00	9,118.22	0.00		3,243,277.57
6000-6999	Capital Outlay	87,071.94	0.00	0.00	0.00	0.00	0.00	0.00		87,071.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,478,778.11	0.00	0.00	3,717.34	0.00	354,202.31	0.00	0.00	4,836,697.76
7310	Transfers of Indirect Costs	2,302.00	0.00	0.00	0.00	0.00	21,354.21	0.00		23,656.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,302.00	0.00	0.00	0.00	0.00	21,354.21	0.00	0.00	23,656.21
8980	TOTAL BEFORE OBJECT 8980	4,481,080.11	0.00	0.00	3,717.34	0.00	375,556.52	0.00	0.00	4,860,353.97
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										
										3,724,830.25
										8,585,184.22

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Contra Costa (AY)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>A decrease in the enrollment of children with disabilities.</u>	<u>1,346,831.23</u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<b>Total exempt reductions</b>	<b><u>1,346,831.23</u></b>	<b><u>0.00</u></b>

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**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


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**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	28,208,329.00		
b. Less: Expenditures paid from federal sources	154,546.00		
c. Expenditures paid from state and local sources	28,053,783.00	29,809,864.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,809,864.47	
Less: Exempt reduction(s) from SECTION 1		1,346,831.23	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,053,783.00	28,463,033.24	(409,250.24)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	28,208,329.00		
b. Less: Expenditures paid from federal sources	154,546.00		
c. Expenditures paid from state and local sources	28,053,783.00	29,809,864.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,809,864.47	
Less: Exempt reduction(s) from SECTION 1		1,346,831.23	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,053,783.00	28,463,033.24	
d. Special education unduplicated pupil count	317	332	
e. Per capita state and local expenditures (A2c/A2d)	88,497.74	85,732.03	2,765.71

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,483,500.00	8,585,184.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,585,184.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,483,500.00	8,585,184.22	(101,684.22)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	8,483,500.00	8,585,184.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,585,184.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,483,500.00	8,585,184.22	
b. Special education unduplicated pupil count	317	332	
c. Per capita local expenditures (B2a/B2b)	26,761.83	25,858.99	902.84

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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 Telephone Number

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 Title

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Object Code	Description	John Swett Unified (AY00)	Brentwood Union Elementary (AY01)	Knightsen Elementary (AY03)	Lafayette Elementary (AY04)	Moraga Elementary (AY05)	Oakley Union Elementary (AY06)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Contra Costa (AY)

Object Code	Description	Orinda Union Elementary (AY07)	Walnut Creek Elementary (AY08)	Liberty Union High (AY10)	Antioch Unified (AY11)	Martinez Unified (AY13)	Pittsburg Unified (AY14)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00

**SELPA:** Contra Costa (AY)

Object Code	Description	Contra Costa County Office of Education (AY16)	Canyon Elementary (AY17)	Acalanes Union High (AY18)	Byron Union Elementary (AY19)	Contra Costa SELPA JPA (AY99)	Adjustments*
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Contra Costa (AY)

Object Code	Description	Total
<b>TOTAL BUDGET - All Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>
<b>BUDGET - State and Local Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>

SELPA: Contra Costa (AY)

Object Code	Description	John Swett Unified (AY00)	Brentwood Union Elementary (AY01)	Knightsen Elementary (AY03)	Lafayette Elementary (AY04)	Moraga Elementary (AY05)	Oakley Union Elementary (AY06)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Contra Costa (AY)

Object Code	Description	Orinda Union Elementary (AY07)	Walnut Creek Elementary (AY08)	Liberty Union High (AY10)	Antioch Unified (AY11)	Martinez Unified (AY13)	Pittsburg Unified (AY14)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Contra Costa (AY)

Object Code	Description	Contra Costa County Office of Education (AY16)	Canyon Elementary (AY17)	Acalanes Union High (AY18)	Byron Union Elementary (AY19)	Contra Costa SELPA JPA (AY99)	Adjustments*
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Contra Costa (AY)

Object Code	Description	Total
<b>BUDGET - Local Sources</b>		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
<b>UNDUPLICATED PUPIL COUNT</b>		0

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Unaudited Actuals  
 2019-20 Unaudited Actuals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(542,931.52)				
Other Sources/Uses Detail					0.00	1,906,182.80		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	320,811.91	0.00				
Other Sources/Uses Detail					809,034.13	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	25,049.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	187,069.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,097,128.87	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
 2019-20 Unaudited Actuals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>542,931.52</b>	<b>(542,931.52)</b>	<b>1,906,162.80</b>	<b>1,906,162.80</b>	<b>0.00</b>	<b>0.00</b>