

Contra Costa County Office of Education

# 2020-2021 BUDGET ADOPTION JUNE 17, 2020



CONTRA COSTA COUNTY  
**Office of Education**  
learn • lead • achieve

---

# INTRODUCTION

# Contra Costa County Office of Education

## Fiscal Year 2020-21

**\*\* Like all public agencies and organizations, the current COVID-19 pandemic has and will continue to drastically impact the Contra Costa County Office of Education. While this public health crisis significantly effects CCCOE's current and projected budget assumptions, our highest priority will continue to be the students, schools and districts we serve, and the employees who administer our programs and services, while remaining fiscally solvent.**

### About the CCCOE

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

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

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

### Organization

The following sections provide an overview of CCCOE programs and services.



#### County Superintendent of Schools, Lynn Mackey

The County Office provides programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa's 18 school districts, their schools, and their 178,000+ students.

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

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

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

---

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

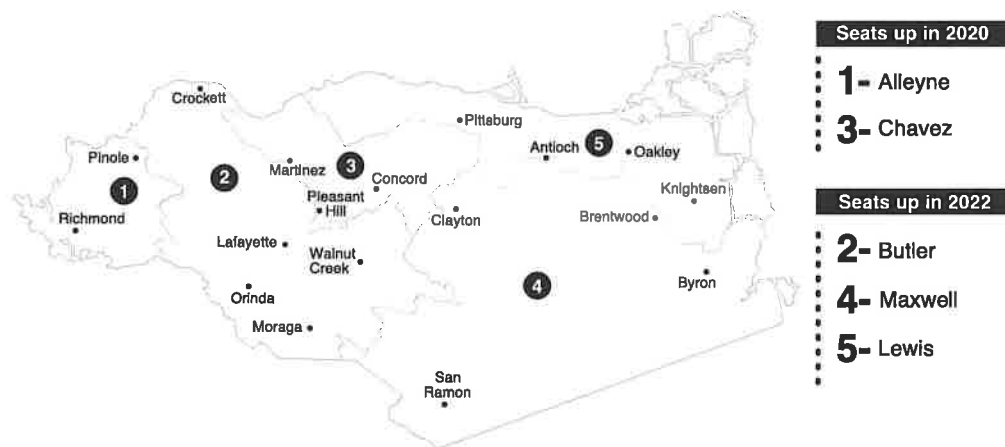
### Contra Costa County Board of Education

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

### What Does the Board Do?

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

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



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

The Board Members



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



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



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



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



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

## **Student Programs and Services**

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

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

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

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

### **CCCOE Student Programs: *Special Education***

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

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

Student Programs serves the following:

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

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

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

District Specified Services:

The CCCOE Braille Centers, located at Mauzy School in Alamo and Joseph A. Ovick School in Brentwood, provide resource services to students with visual impairments and provides materials in braille and large print to students throughout Contra Costa. The CCCOE provides a spectrum of Deaf/Hard of Hearing (DHH) services including audiologists and DHH teachers. Augmentative and Alternative Communication (AAC) services are provided for students with disabilities, such as severe speech and motor impairments, to support their access to curriculum. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.



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

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

Additional CTE/ROP facts:

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

Examples of CTE/ROP Courses Offered:

- |  |                                   |
|--|-----------------------------------|
| • Analytical Forensic Science            | • Environmental Science AP        |
| • Architectural Design                   | • Fire Science                    |
| • Automotive Technician                  | • Introduction to Law             |
| • Biotechnology Accelerated and Research | • Journalism                      |
| • Careers in Teaching                    | • Law Enforcement Careers         |
| • Civil Engineering and Architecture     | • Music Theory AP                 |
| • Computer Integrated Manufacturing      | • Photography                     |
| • Computer Programming                   | • Play Production                 |
| • Construction Technology                | • Robotics Engineering Technology |
| • Culinary Careers                       | • Sports Medicine                 |
| • Digital Art/Web Design                 | • TV/Video Broadcasting           |
| • Electrical Engineering                 | • Veterinary Science              |

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

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

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

#### **Mission:**

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

#### **Programs:**

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

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

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

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

The Workforce Readiness program teaches motivational interviewing and other evidenced-based strategies are employed in a program in which students participate in career exploration and soft skills workshops. At West County and Marsh Creek there are bi-annual resource fairs providing students with opportunities to meet employers and learn about transition resources.

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

### **CCCOE Student Programs: *Golden Gate Community School***

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

The mission of the Golden Gate Community School is to ensure academic improvement and successful transition, while promoting pro-social skills. The school's main purpose is to prepare students to return to their home districts.

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

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

Golden Gate Charter offers the following programs:

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

At Golden Gate Community School, students:

- Engage in a complete course of study leading to a high school diploma
- Receive guidance in developing individual potential and an appreciation of self and others while learning to be productive citizens
- Develop critical thinking and problem-solving skills through culturally relevant curriculum and materials

## **Educational Services: Curriculum and Instruction**

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

Educational Services coordinates the following services:

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

## **Communications**

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

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

## **Human Resources**

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

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

The Department also serves the county school districts by:

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

## **Technology Services**

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

- Tyler/Munis Financial and Human Resources Modules
- Infrastructure Assistance

- ISP Services
- Planning and Communication
  - Help with district technology plans
  - Forums: Technical Advisory Council (TAC), Educational Technical Advisory Council (ETAC)
  - Database solutions
  - Video conferencing

## **Business and Administrative Services**

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

Business and Administrative Services coordinates the following services:

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

## **LCAP**

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California’s K–12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically, under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.



# FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION  
2020-21 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

PROGRAM / DEPARTMENT	PROJECTED 2019-20	BUDGET ADOPTION 2020-21
<b>COE OPERATIONS:</b>		
County Board of Education	\$ 319,108	\$ 774,476
County Superintendent of Schools	572,914	442,182
Human Resources	1,712,424	1,518,690
Communications	879,372	678,120
Technology Systems	3,128,871	2,872,756
Business & Administrative Services	8,544,006	5,489,037
Educational Services -- C&I / Student Programs & Services	3,662,670	3,224,623
<b>Subtotal COE Operations:</b>	<b>18,819,365</b>	<b>14,999,884</b>
<b>EDUCATIONAL SERVICES PROGRAMS &amp; GRANTS:</b>		
Special Education	22,896,478	22,900,898
Career Technical Education	8,110,349	10,285,683
Adult Correctional Education -- Contra Costa Adult Schools	2,246,202	2,388,598
Court Schools	5,067,202	3,335,452
Curriculum & Instruction / Student Programs & Services	4,188,814	4,176,094
Transportation & Routine Repair Maintenance & Other Grants	8,968,723	7,884,610
Youth Development Services	1,861,613	2,323,162
<b>Subtotal Educational Services Programs &amp; Grants:</b>	<b>53,339,381</b>	<b>53,294,496</b>
<b>TOTALS:</b>	<b>\$ 72,158,746</b>	<b>\$ 68,294,380</b>



CONTRA COSTA COUNTY OFFICE OF EDUCATION  
2020-21 BUDGET ADOPTION CONSOLIDATION

	COE OPERATIONS				EDUCATIONAL SERVICES PROGRAMS & GRANTS										PROGRAMS & GRANTS TOTALS	GRAND TOTALS		
	County Board of Education	County Superintendent of Schools	Human Resources	Community Services	Technology Systems	Business & Admin. Services	General Services	Educational Services C&I/ Student Prog & Svcs	COE OPERATIONS TOTALS	Special Education	Technical Education ROP	Career Education	Adult Corr. Ed. Schools	Court Schools			Student Programs & Services	Repair Maint. & Oth Grants
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ 27,757	\$ -	\$ -	\$ 130,156	\$ 6,802,899	\$ -	\$ 259,384	\$ 7,219,106	\$ 3,185,792	\$ 3,241,987	\$ 205,419	\$ 745,525	\$ 1,747,180	\$ 6,430,859	\$ 50,985	\$ 22,826,923
<b>REVENUES:</b>																		
LCFF	-	-	-	-	-	-	19,158,004	-	-	19,158,004	73,425	3,062,045	1,079,957	1,815,029	37,807	407,586	-	6,475,949
Federal Revenues	-	-	-	-	-	-	-	-	-	-	317,753	87,160	97,160	427,457	726,998	-	1,289,224	2,898,592
State Revenues	-	-	7,000	-	-	-	505,344	-	-	512,344	1,394,821	6,898,180	11,441	6,882	2,012,686	1,804,793	969,482	13,059,293
Local Revenues	-	-	23,000	-	-	-	847,685	-	420,000	1,420,685	16,976,324	71,400	1,053,653	-	995,950	3,313,802	64,000	23,895,794
Other Sources	-	-	-	-	-	-	(5,650,271)	-	-	(5,650,271)	3,904,689	-	2,000	1,086,084	-	1,687,042	-	6,690,271
<b>TOTAL REVENUE</b>	-	-	30,000	-	130,000	13,820,762	420,000	-	420,000	14,400,762	22,667,012	10,032,633	2,244,191	3,335,452	3,773,431	7,223,223	2,323,162	51,599,104
<b>EXPENDITURES:</b>																		
Certificated Salaries	241,510	172,892	-	-	-	-	1,091,674	-	1,091,674	1,506,076	7,719,113	817,759	896,906	1,434,378	809,556	-	-	11,777,712
Classified Salaries	55,572	51,004	678,397	425,673	1,582,347	2,641,112	521,753	628,702	6,725,570	4,977,950	351,332	590,000	505,363	674,205	279,697	1,040,108	174,987	15,167,516
Student Wages	142,000	105,866	465,896	217,344	854,499	1,402,189	358,864	812,720	4,359,378	6,908,412	679,285	670,963	816,944	638,223	1,961,177	635,643	12,411,647	
Employee Benefits	651	5,965	12,935	8,825	(80,600)	64,304	62,000	58,938	133,218	516,506	408,907	55,941	67,334	433,129	138,880	20,543	1,639,240	
Books & Supplies	536,053	37,837	188,570	25,278	396,510	1,731,062	173,200	532,599	3,711,099	707,001	362,178	114,175	115,902	1,382,495	4,070,302	341,678	7,093,631	
BMA-District Agreements	-	-	-	-	-	-	-	-	-	6,812,276	-	-	-	-	-	-	-	6,812,276
Capital Outlay	-	-	-	-	130,000	41,550	30,000	-	201,550	-	-	-	-	-	1,980,000	-	-	1,980,000
Inter-Program Changes	-	-	-	-	-	(4,163,712)	-	-	(4,163,712)	2,034,593	825,948	70,613	282,631	236,485	937	110,203	-	3,673,408
Other Outgo	-	-	-	-	-	2,526,605	-	-	2,526,605	-	-	-	-	-	353,327	-	-	2,879,932
<b>TOTAL EXPENDITURES</b>	774,476	442,182	1,518,690	678,120	2,872,756	4,243,210	1,245,827	3,224,623	14,999,864	22,900,898	10,285,583	2,388,598	3,335,452	4,176,084	7,864,610	2,323,162	53,294,406	
<b>NET CHANGE</b>	(774,476)	(442,182)	(1,488,690)	(678,120)	(2,742,756)	9,577,552	(1,245,827)	(2,804,623)	(599,122)	(233,886)	(253,050)	(144,407)	-	(402,663)	(661,387)	-	-	(1,695,392)
<b>ENDING FUND BALANCE</b>	\$ (774,476)	\$ (442,182)	\$ (1,460,933)	\$ (678,120)	\$ (2,612,600)	\$ 16,360,451	\$ (1,245,927)	\$ (2,546,239)	\$ 6,620,074	\$ 2,951,906	\$ 2,988,917	\$ 81,013	\$ 745,525	\$ 1,344,517	\$ 5,789,472	\$ 50,985	\$ 20,532,409	

CONTRA COSTA COUNTY OFFICE OF EDUCATION  
 2020-21 BUDGET ADOPTION -- FTE STAFFING -- COE CONSOLIDATION

		COE OPERATIONS										EDUCATIONAL SERVICES PROGRAMS & GRANTS					2019-20		
County Superintendent of Schools	County Board of Education	Human Resources	Communi-cations	Technology Systems	Business & Admin. Services	Educational Services C&I/ Student Prog & Svcs	COE OPERATIONS TOTALS			Special Education	Career Technical Education	Contra Costa Adult Corr. Ed. Schools	Court Schools	C&I Student Programs & Services	Transport & Routine Repair Maint. & Oth Grants	Youth Development Services	ED SVCS PROGRAMS & GRANTS TOTALS	2020-21 GRAND TOTALS	2019-20 ADOPTED BUDGET
							OPERATIONS	TOTALS	TOTALS										
<b>CERTIFICATED:</b>																			
<b>TEACHERS</b>																			
-	-	-	-	-	-	-	-	-	-	44,000	5,500	7,501	8,500	-	-	-	65,501	67,500	
<b>OTHER CERTIFICATED</b>																			
-	-	-	-	-	-	-	-	-	-	25,052	-	-	1,000	-	-	-	26,052	26,552	
<b>MANAGEMENT / CONFIDENTIAL</b>																			
1,000	-	1,000	-	-	-	6,950	-	-	-	4,060	3,100	1,300	2,100	3,870	-	-	14,430	27,100	
<b>PROFESSIONAL ADMINISTRATIVE</b>																			
1,000	-	1,000	-	-	-	6,950	-	-	-	73,112	8,600	8,801	11,600	4,870	-	-	106,983	122,452	
<b>CLASSIFIED:</b>																			
<b>BOARD MEMBERS</b>																			
-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	
<b>INSTRUCTIONAL ASSISTANTS</b>																			
<b>TUTORS</b>																			
-	-	4,750	3,000	8,000	26,550	4,000	-	-	-	70,767	-	2,550	3,656	-	-	-	76,973	76,800	
<b>CLERICAL / OTHER</b>																			
0,440	0,560	2,000	1,000	6,000	6,580	3,325	-	-	-	13,413	4,125	6,200	2,900	6,250	11,000	43,888	90,188		
<b>MANAGEMENT / CONFIDENTIAL</b>																			
-	-	1,000	-	3,000	1,000	-	-	-	-	-	1,000	0,200	1,000	1,000	2,000	7,040	26,925		
<b>PROFESSIONAL ADMINISTRATIVE</b>																			
0,440	5,560	7,750	4,000	17,000	34,110	7,325	-	-	-	84,180	5,125	8,950	7,556	7,250	2,840	128,901	214,638		
1,440	5,560	8,750	4,000	17,000	34,110	14,275	-	-	-	157,292	13,725	17,751	19,156	12,120	2,840	235,984	337,090		
<b>TOTAL FTE</b>																			
2,190	5,810	11,400	5,000	19,000	38,610	16,060	-	-	-	157,231	10,925	16,575	28,859	10,590	2,840	239,020	337,090		
(0,750)	(0,250)	(2,650)	(1,000)	(2,000)	(4,500)	(1,785)	-	-	-	0,061	2,800	1,176	(9,702)	1,530	-	(3,136)	(16,071)		
<b>PRIOR YEAR CHANGES</b>																			

**COUNTY BOARD OF EDUCATION  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	115,828	128,308	95,572
3000 Employee Benefits	132,849	149,900	142,000
4000 Books & Supplies	5,846	1,000	851
5000 Services	433,630	39,900	536,053 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 688,153</b>	<b>\$ 319,108</b>	<b>\$ 774,476</b>

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>			
5100 Subagreements for Services	\$ -	\$ -	\$ -
5200 Travel / Conference	14,041	15,000	12,750
5300 Dues / Memberships	18,245	14,250	14,250
5400 Insurance	-	-	-
5500 Operations / Housekeeping	-	-	-
5600 Rentals, Leases, Repairs	-	50	43
5800 Professional Consulting Svcs	13,274	10,100	8,585
5875 Elections	387,861	-	500,000 a)
5900 Communications / Postage	209	500	425
<b>TOTAL</b>	<b>\$ 433,630</b>	<b>\$ 39,900</b>	<b>\$ 536,053</b>

a) 2020-21 election cost \$500,000

**COUNTY SUPERINTENDENT OF SCHOOLS  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000	\$ 248,677	\$ 241,510	\$ 241,510
2000	130,781	140,150	51,004
3000	139,886	143,354	105,866
4000	7,670	7,000	5,965
5000	19,121	40,900	37,837
6000	-	-	-
7300	-	-	-
7400	-	-	-
<b>TOTAL</b>	<b>\$ 546,134</b>	<b>\$ 572,914</b>	<b>\$ 442,182</b>

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000</b>			
<b>5000</b>			
5100	\$ -	\$ -	\$ -
5200	12,448	15,000	12,750
5300	2,500	1,700	1,445
5400	-	-	-
5500	-	-	-
5600	-	-	-
5700	-	-	-
5800	3,369	3,120	22,652
5820	216	100	85
5875	-	-	-
5900	588	980	905
<b>TOTAL</b>	<b>\$ 19,121</b>	<b>\$ 20,900</b>	<b>\$ 37,837</b>

**HUMAN RESOURCES  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 173,672	\$ 172,892	\$ 172,892
2000 Classified Salaries	842,061	794,848	678,397
3000 Employee Benefits	507,207	529,784	465,896
4000 Books & Supplies	20,099	15,200	12,935
5000 Services	215,767	199,700	188,570 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 1,758,806</b>	<b>\$ 1,712,424</b>	<b>\$ 1,518,690</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	13,000	11,050
5300 Dues / Memberships	1,500	1,275
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	53,000	45,125
5876 Legal Services	125,000	125,000 a)
5900 Communications	7,200	6,120
<b>TOTAL</b>	<b>\$ 199,700</b>	<b>\$ 188,570</b>

a) Includes legal budget of \$125,000

**COMMUNICATIONS  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries .	526,559	547,790	426,673
3000 Employee Benefits	266,656	284,932	217,344
4000 Books & Supplies	5,600	12,500	8,825 a)
5000 Services	35,200	34,150	25,278 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	139	-	- a)
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 834,153</b>	<b>\$ 879,372</b>	<b>\$ 678,120</b>

	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	10,000	6,500 a)
5300 Dues / Memberships	1,500	1,275
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	22,000	16,950 a)
5900 Communications	650	553
<b>TOTAL</b>	<b>\$ 34,150</b>	<b>\$ 25,278</b>

a) Includes Sandy Hook Promise-Safe School budget

**TECHNOLOGY SYSTEMS  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	1,508,282	1,622,538	1,582,347
3000 Employee Benefits	748,664	853,953	854,499
4000 Books & Supplies	(70,522)	(57,600)	(80,600) a)
5000 Services	290,406	506,980	386,510 a)
6000 Capital Outlay	93,922	203,000	130,000 a)
<b>TOTAL</b>	<b>\$ 2,570,752</b>	<b>\$ 3,128,871</b>	<b>\$ 2,872,756</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	17,000	6,000
5300 Dues / Memberships	600	730
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	67,990	113,400
5700 Direct Costs Transfers	(16,000)	(16,000)
5800 Professional Consulting Svcs	270,540	163,530 a)
5900 Communications	118,850	118,850
<b>TOTAL</b>	<b>\$ 458,980</b>	<b>\$ 386,510</b>

a) Technology System recommended cost savings copier/printer budget included.

**BUSINESS & ADMINISTRATIVE SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000	Certificated Salaries	\$ -	\$ -
2000	Classified Salaries	3,374,697	3,262,875
3000	Employee Benefits	1,652,544	1,761,053
4000	Books & Supplies	128,516	126,304
5000	Services	4,851,148	1,904,262
6000	Capital Outlay	73,553	71,650
7300	Inter-Program Charges	(4,971,218)	(4,163,712)
7200/7400	Other Outgo	86,202	534,249
7610	Transfer out	2,574,486	1,992,356
<b>TOTAL</b>		<b>\$ 7,769,929</b>	<b>\$ 8,544,006</b>

		<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000</b>	<b>Services</b>		
5100	Subagreements for Services	\$ -	\$ -
5200	Travel / Conference	49,800	29,862
5300	Dues / Memberships	60,524	50,300
5400	Insurance	319,000	320,000
5500	Operations / Housekeeping	50,457	64,000
5600	Rentals, Leases, Repairs	40,400	36,800
5800	Professional Consulting Svcs	992,463	1,015,175
5876	Legal Services	360,000	360,000
5900	Communications	29,550	28,125
<b>TOTAL</b>		<b>\$ 1,902,194</b>	<b>\$ 1,904,262</b>



**EDUCATIONAL SERVICES  
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 1,188,136	\$ 1,215,858	\$ 1,091,674
2000 Classified Salaries	585,123	696,050	628,702
3000 Employee Benefits	766,683	858,056	812,720
4000 Books & Supplies	31,861	64,750	58,938
5000 Services	626,230	827,956	632,589
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 3,198,033</b>	<b>\$ 3,662,670</b>	<b>\$ 3,224,623</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	103,800	86,305
5300 Dues / Memberships	2,500	2,275
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	16,000	16,000
5800 Professional Consulting Svcs	700,600	524,560
5900 Communications	5,056	3,449
<b>TOTAL</b>	<b>\$ 827,956</b>	<b>\$ 632,589</b>



# PROGRAMS & GRANTS

**SPECIAL EDUCATION  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 8,629,790	\$ 7,727,025	\$ 7,719,113
2000 Classified Salaries	5,481,219	5,127,307	5,014,273
3000 Employee Benefits	7,184,820	6,701,370	6,909,412
4000 Books & Supplies	371,789	405,642	516,506
5000 Services	783,234	766,183	707,001
6000 Capital Outlay	12,949	8,210	-
7300 Inter-Program Charges	2,339,641	2,160,741	2,034,593
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 24,803,442</b>	<b>\$ 22,896,478</b>	<b>\$ 22,900,898</b>

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>			
5100 Subagreements for Services	\$ 26,355	\$ 28,000	\$ 23,800
5200 Travel / Conference	136,429	120,589	112,098
5300 Dues / Memberships	1,555	1,013	1,013
5400 Insurance	-	-	-
5500 Operations / Housekeeping	213,757	221,431	221,431
5600 Rentals, Leases, Repairs	39,286	64,981	64,860
5700 Direct Costs Transfers	-	-	-
5800 Professional Consulting Svcs	259,890	264,668	218,373
5900 Communications	105,963	65,501	65,426
<b>TOTAL</b>	<b>\$ 783,234</b>	<b>\$ 766,183</b>	<b>\$ 707,001</b>

**CAREER TECHNICAL EDUCATION  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 1,100,603	\$ 779,061	\$ 917,759
2000 Classified Salaries	638,057	264,694	381,332
3000 Employee Benefits	792,144	519,402	679,285
4000 Books & Supplies	229,199	137,136	406,907
5000 Services	299,308	219,890	362,178 a)
5100/5800 BMAS / Contract Svcs	5,932,253	5,612,496	6,612,276 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	851,448	577,670	925,946
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 9,843,012</b>	<b>\$ 8,110,349</b>	<b>\$ 10,285,683</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ 467,813	\$ - a)
5200 Travel / Conference	25,000	25,000
5300 Dues / Memberships	5,000	5,000
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	6,000	6,000
5700 Direct Costs Transfers	-	-
5800 Other Services	180,890	323,178
5800 Professional Consulting Svcs	5,144,683	6,612,276
5900 Communications	3,000	3,000
<b>TOTAL</b>	<b>\$ 5,832,386</b>	<b>\$ 6,974,454</b>

a) Budgetary Management Agreements (BMA) with districts for ROP teachers and contracted services for cosmetology classes;

**ADULT CORRECTIONAL EDUCATION  
CONTRA COSTA ADULT SCHOOL  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000    Certificated Salaries	\$ 801,284	\$ 883,348	\$ 896,905
2000    Classified Salaries	520,504	510,017	579,999
3000    Employee Benefits	593,764	610,898	670,965
4000    Books & Supplies	67,249	68,609	55,941
5000    Services	82,912	95,564	114,175
6000    Capital Outlay	-	-	-
7300    Inter-Program Charges	54,555	77,765	70,613
7400    Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 2,120,269</b>	<b>\$ 2,246,202</b>	<b>\$ 2,388,598</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000    Services</b>		
5100    Subagreements for Services	\$ -	\$ -
5200    Travel / Conference	20,575	14,250
5300    Dues / Memberships	5,000	5,000
5400    Insurance	-	-
5500    Operations / Housekeeping	-	-
5600    Rentals, Leases, Repairs	6,000	5,000
5700    Direct Costs Transfers	-	-
5800    Professional Consulting Svcs	56,989	81,925
5900    Communications	7,000	8,000
<b>TOTAL</b>	<b>\$ 95,564</b>	<b>\$ 114,175</b>

**COURT SCHOOL  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 1,822,517	\$ 1,966,030	\$ 1,434,375
2000 Classified Salaries	759,365	869,109	508,363
3000 Employee Benefits	1,189,125	1,312,406	916,946
4000 Books & Supplies	156,005	85,112	67,334
5000 Services	128,031	361,290	115,802
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	406,706	473,255	292,632
7600 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 4,461,748</b>	<b>\$ 5,067,202</b>	<b>\$ 3,335,452</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	41,100	34,000
5300 Dues / Memberships	1,500	1,600
5400 Insurance	-	-
5500 Operations / Housekeeping	1,050	1,900
5600 Rentals, Leases, Repairs	2,200	2,500
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	311,440	66,552
5900 Communications	4,000	9,250
<b>TOTAL</b>	<b>\$ 361,290</b>	<b>\$ 115,802</b>

**EDUCATIONAL SERVICES  
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 624,321	\$ 871,930	\$ 809,556
2000 Classified Salaries	560,006	634,908	674,206
3000 Employee Benefits	478,524	634,521	638,223
4000 Books & Supplies	129,670	550,474	433,129
5000 Services	911,555	1,288,617	1,382,495
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	123,880	208,364	238,485
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 2,827,956</b>	<b>\$ 4,188,814</b>	<b>\$ 4,176,094</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	97,810	45,203
5300 Dues / Memberships	2,400	2,400
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	9,400
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	1,186,477	1,323,863
5900 Communications	1,930	1,629
<b>TOTAL</b>	<b>\$ 1,288,617</b>	<b>\$ 1,382,495</b>

**BUSINESS AND ADMINSTRATIVE SERVICES  
TRANSPORTATION, ROUTINE REPAIR MAINTENANCE AND OTHER GRANTS  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

Object	Actual 2018-19	Projected 2019-20	Budget Adoption 2020-21
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	286,265	263,424	279,987
3000 Employee Benefits	1,737,796	1,605,539	1,961,177 a)
4000 Books & Supplies	64,566	1,017,555	138,880
5000 Services	4,558,438	4,473,150	4,070,302
6000 Capital Outlay	432,913	1,249,368	1,080,000
7300 Inter-Program Charges	24,785	1,177	937
7400/7600 Other Outgo	363,497	358,510	353,327
<b>TOTAL</b>	<b><u>\$ 7,468,260</u></b>	<b><u>\$ 8,968,723</u></b>	<b><u>\$ 7,884,610</u></b> b)

	Projected 2019-20	Budget Adoption 2020-21
<b>5000 Services</b>		
5100 Subagreements for Services	\$ 3,320,000	\$ 3,322,621
5200 Travel / Conference	1,350	1,100
5300 Dues / Memberships	600	600
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	153,900	153,900
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	921,800	591,656
5900 Communications	500	425
<b>TOTAL</b>	<b><u>\$ 4,398,150</u></b>	<b><u>\$ 4,070,302</u></b>

a) Includes GASB 68, STRS State on Behalf

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



**YOUTH DEVELOPMENT SERVICES  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 89	\$ 1,823	\$ -
2000 Classified Salaries	897,556	951,054	1,040,108
2000 Student Wages	130,067	110,485	174,987
3000 Employee Benefits	491,028	527,040	635,643
4000 Books & Supplies	130,905	53,353	20,543
5000 Services	341,046	123,922	341,678
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	91,446	93,936	110,203
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 2,082,137</b>	<b>\$ 1,861,613</b>	<b>\$ 2,323,162</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ 22,634	\$ 22,634
5200 Travel / Conference	23,686	33,670
5300 Dues / Memberships	110	-
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	75,454	283,196
5900 Communications	2,038	2,178
<b>TOTAL</b>	<b>\$ 123,922</b>	<b>\$ 341,678</b>

**GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 1,069,503	\$ 1,334,317	\$ 1,401,336
2000 Classified Salaries	412,079	485,246	595,697
3000 Employee Benefits	847,772	1,084,781	1,232,100
4000 Books & Supplies	222,245	166,306	87,509
5000 Services	262,550	243,990	285,169
6000 Capital Outlay	10,819	-	-
7300 Inter-Program Charges	286,581	319,451	288,409
7600 Other Outgo		-	-
<b>TOTAL</b>	<b>\$ 3,111,549</b>	<b>\$ 3,634,091</b>	<b>\$ 3,890,220</b>

<b>Object</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	17,000	10,000
5300 Dues / Memberships	3,000	3,000
5400 Insurance	-	-
5500 Operations / Housekeeping	30,000	30,500
5600 Rentals, Leases, Repairs	60,000	28,000
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	118,490	198,169
5900 Communications	15,500	15,500
<b>TOTAL</b>	<b>\$ 243,990</b>	<b>\$ 285,169</b>

**ADULT EDUCATION BLOCK GRANT - FUND 11  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

Object	Actual 2018-19	Projected 2019-20	Budget Adoption 2020-21
1000 Certificated Salaries	\$ 174,490	\$ 171,462	\$ 174,247
2000 Classified Salaries	463,935	463,806	224,279
3000 Employee Benefits	362,661	380,032	257,633
4000 Books & Supplies	50,078	1,000	-
5000 Services	436,523	469,645	278,203
6000 Capital Outlay	-	-	-
7200 Transfer/Pass Through	13,515,292	-	- a)
7300 Inter-Program Charges	28,044	25,250	30,806
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 15,031,024</b>	<b>\$ 1,511,195</b>	<b>\$ 965,168</b>

	Projected 2019-20	Budget Adoption 2020-21
<b>5000 Services</b>		
5100 Subagreements for Services	\$ 247,731	\$ 132,390
5200 Travel / Conference	17,115	2,000
5300 Dues / Memberships	-	-
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	203,799	143,813
5900 Communications	1,000	-
<b>TOTAL</b>	<b>\$ 469,645</b>	<b>\$ 278,203</b>

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

**CHILD DEVELOPMENT - FUND 12  
EXPENDITURES BY MAJOR OBJECT  
2020-21**

<b>Object</b>	<b>Actual 2018-19</b>	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
1000 Certificated Salaries	\$ 163,142	\$ 160,170	\$ 131,958
2000 Classified Salaries	455,901	436,788	369,373
3000 Employee Benefits	315,261	330,400	271,715
4000 Books & Supplies	72,927	53,728	53,932
5000 Services	1,927,234	2,217,262	1,387,793
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	225,011	237,969	171,088
7400 Other Outgo	-	-	-
<b>TOTAL</b>	<b>\$ 3,159,474</b>	<b>\$ 3,436,317</b>	<b>\$ 2,385,859</b>

	<b>Projected 2019-20</b>	<b>Budget Adoption 2020-21</b>
<b>5000 Services</b>	<b>\$ 108,575.00</b>	<b>\$ -</b>
5100 Subagreements for Services	-	-
5200 Travel / Conference	28,456	23,250
5300 Dues / Memberships	480	408
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	2,077,171	1,361,750
5900 Communications	2,580	2,385
<b>TOTAL</b>	<b>\$ 2,217,262</b>	<b>\$ 1,387,793</b>



# STATE FORMS

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

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

Public Hearing: \_\_\_\_\_ Adoption Date: June 17, 2020

Place: Contra Costa COE Signed: \_\_\_\_\_  
 Date: June 17, 2020 Clerk/Secretary of the County Board  
 Time: \_\_\_\_\_ (Original signature required)

Contact person for additional information on the budget reports:

Name: Brenda Corona  
 Title: Manager, Budgeting and Accounting  
 Telephone: 925-942-3320  
 E-mail: bcorona@cccoe.k12.ca.us

To update our mailing database, please complete the following:

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

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Jun 17, 2020	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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



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

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the Superintendent of Public Instruction:

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

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

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

\_\_\_\_\_  
Contra Costa County Schools Insurance Group

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

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

Date of Meeting: Jun 17, 2020

For additional information on this certification, please contact:

Name: Brenda Corona

Title: Manager, Budgeting and Accounting

Telephone: 925-942-3320

E-mail: bcorona@cccoe.k12.ca.us

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	28,192,778.00	1,157,386.00	29,350,164.00	24,480,471.00	1,153,382.00	25,633,853.00	-12.7%
2) Federal Revenue		8100-8289	0.00	2,945,712.00	2,945,712.00	0.00	2,858,582.00	2,858,582.00	-3.0%
3) Other State Revenue		8300-8599	749,892.00	11,169,205.00	11,919,098.00	512,344.00	13,099,293.00	13,611,637.00	14.2%
4) Other Local Revenue		8600-8799	4,866,174.00	21,701,250.00	26,567,424.00	4,434,187.00	19,461,607.00	23,895,794.00	-10.1%
5) TOTAL, REVENUES			33,808,844.00	36,973,554.00	70,782,398.00	29,427,002.00	36,572,864.00	65,999,866.00	-8.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,347,683.00	9,511,794.00	13,859,477.00	3,874,578.00	9,609,210.00	13,283,788.00	-4.2%
2) Classified Salaries		2000-2999	8,631,651.00	7,681,710.00	16,313,361.00	7,450,727.00	7,928,099.00	15,378,826.00	-5.7%
3) Employee Benefits		3000-3999	8,891,670.00	10,152,702.00	19,044,372.00	5,721,743.00	11,049,282.00	16,771,025.00	-11.9%
4) Books and Supplies		4000-4999	393,832.00	2,145,871.00	2,539,703.00	342,728.00	1,429,730.00	1,772,458.00	-30.2%
5) Services and Other Operating Expenditures		5000-5999	7,964,311.00	8,528,581.00	16,492,892.00	8,118,797.00	9,298,209.00	17,417,006.00	5.6%
6) Capital Outlay		6000-6999	287,011.00	1,257,578.00	1,544,589.00	201,650.00	1,080,000.00	1,281,650.00	-17.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	687,132.00	356,067.00	1,043,199.00	534,249.00	350,884.00	885,133.00	-15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,302,824.00)	2,720,154.00	(582,670.00)	(3,320,837.00)	2,830,533.00	(490,304.00)	-15.9%
9) TOTAL, EXPENDITURES			27,900,466.00	42,354,457.00	70,254,923.00	22,723,635.00	43,575,947.00	66,299,582.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			5,908,378.00	(5,380,903.00)	527,475.00	6,703,367.00	(7,003,083.00)	(299,716.00)	-156.8%
<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	1,901,380.00	2,443.00	1,903,823.00	1,992,356.00	2,443.00	1,994,799.00	4.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,890,974.00)	4,690,974.00	0.00	(5,366,231.00)	5,366,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,592,354.00)	4,688,531.00	(1,903,823.00)	(7,358,587.00)	5,363,788.00	(1,994,799.00)	4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(683,976.00)	(692,372.00)	(1,376,348.00)	(655,220.00)	(1,639,295.00)	(2,294,515.00)	66.7%
<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	8,047,832.81	14,779,090.54	22,826,923.35	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,731,808.81	15,471,462.54	24,203,271.35	8,047,832.81	14,779,090.54	22,826,923.35	-5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,731,808.81	15,471,462.54	24,203,271.35	8,047,832.81	14,779,090.54	22,826,923.35	-5.7%
2) Ending Balance, June 30 (E + F1e)			8,047,832.81	14,779,090.54	22,826,923.35	7,392,612.81	13,139,795.54	20,532,408.35	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,779,090.54	14,779,090.54	0.00	13,139,795.54	13,139,795.54	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,456,200.00	0.00	2,456,200.00	2,766,755.00	0.00	2,766,755.00	12.6%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,329,525.00	0.00	4,329,525.00	4,097,663.00	0.00	4,097,663.00	-5.4%
Unassigned/Unappropriated Amount		9790	1,252,107.81	0.00	1,252,107.81	518,194.81	0.00	518,194.81	-58.6%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
5640	Medi-Cal Billing Option	201,477.89	205,440.89
6015	Adults in Correctional Facilities	177,914.45	33,507.45
6300	Lottery: Instructional Materials	355,228.26	219,340.26
6500	Special Education	2,537,943.29	2,548,168.29
7311	Classified School Employee Professional Development Block Grant	31,345.00	21,058.00
7810	Other Restricted State	161,012.05	158,884.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	642,234.91	778,355.91
9010	Other Restricted Local	10,671,934.69	9,175,040.69
Total, Restricted Balance		<u>14,779,090.54</u>	<u>13,139,795.54</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	880,664.00	807,088.00	-8.4%
2) Federal Revenue		8100-8299	941,274.00	1,088,293.00	15.6%
3) Other State Revenue		8300-8599	169,700.00	540,203.00	218.3%
4) Other Local Revenue		8600-8799	693,533.00	497,594.00	-28.3%
5) TOTAL REVENUES			2,685,171.00	2,933,178.00	9.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,334,317.00	1,401,336.00	5.0%
2) Classified Salaries		2000-2999	485,246.00	595,697.00	22.8%
3) Employee Benefits		3000-3999	1,084,781.00	1,271,274.00	17.2%
4) Books and Supplies		4000-4999	166,306.00	87,509.00	-47.4%
5) Services and Other Operating Expenditures		5000-5999	243,990.00	285,169.00	16.9%
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	319,451.00	288,409.00	-9.7%
9) TOTAL EXPENDITURES			3,634,091.00	3,929,394.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(948,920.00)	(996,216.00)	5.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	903,823.00	994,799.00	10.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			903,823.00	994,799.00	10.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,097.00)	(1,417.00)	-96.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,511.78	519,414.78	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,511.78	519,414.78	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,511.78	519,414.78	-8.0%
2) Ending Balance, June 30 (E + F1e)			519,414.78	517,997.78	-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			19,414.48	17,997.48	-7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	500,000.34	500,000.34	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	171,462.00	174,247.00	1.6%
2) Classified Salaries		2000-2999	463,806.00	224,279.00	-51.6%
3) Employee Benefits		3000-3999	380,032.00	257,633.00	-32.2%
4) Books and Supplies		4000-4999	1,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	469,645.00	278,203.00	-40.8%
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	25,250.00	30,807.00	22.0%
9) TOTAL EXPENDITURES			1,511,195.00	965,169.00	-36.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,362.00)	(116,482.00)	-2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,362.00)	(116,482.00)	-2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,050.49	141,688.49	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,050.49	141,688.49	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,050.49	141,688.49	-45.7%
2) Ending Balance, June 30 (E + F1e)			141,688.49	25,206.49	-82.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			141,688.49	25,206.49	-82.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	890,036.00	380,896.00	-57.2%
3) Other State Revenue		8300-8599	1,759,011.00	1,325,218.00	-24.7%
4) Other Local Revenue		8600-8799	787,270.00	679,745.00	-13.7%
5) TOTAL, REVENUES			3,436,317.00	2,385,859.00	-30.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	160,170.00	131,958.00	-17.6%
2) Classified Salaries		2000-2999	436,788.00	369,373.00	-15.4%
3) Employee Benefits		3000-3999	330,400.00	271,715.00	-17.8%
4) Books and Supplies		4000-4999	53,728.00	53,932.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	2,217,262.00	1,387,793.00	-37.4%
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	237,969.00	171,088.00	-28.1%
9) TOTAL, EXPENDITURES			3,436,317.00	2,385,859.00	-30.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>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	15,000.00	10,000.00	-33.3%
5) TOTAL, REVENUES			15,000.00	10,000.00	-33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			15,000.00	10,000.00	-33.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,015,000.00	1,010,000.00	-0.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,460,561.94	5,475,561.94	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,460,561.94	5,475,561.94	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,460,561.94	5,475,561.94	22.8%
2) Ending Balance, June 30 (E + F1e)			5,475,561.94	6,485,561.94	18.4%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,475,561.94	6,485,561.94	18.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(62,578.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,000.00	400.00	-60.0%
5) TOTAL REVENUES			(61,578.00)	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>			(61,578.00)	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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,578.00)	400.00	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,757.62	28,179.62	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,757.62	28,179.62	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,757.62	28,179.62	-68.6%
2) Ending Balance, June 30 (E + F1e)			28,179.62	28,579.62	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	28,179.62	28,579.62	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	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	122.13	122.13	122.13	105.00	105.00	105.00
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>	122.13	122.13	122.13	105.00	105.00	105.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	190.22	190.22	190.22	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>	208.27	208.27	208.27	204.00	204.00	204.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	330.40	330.40	330.40	309.00	309.00	309.00
<b>4. Adults in Correctional Facilities</b>	256.35	256.35	570.00	250.00	250.00	570.00
<b>5. County Operations Grant ADA</b>	170,346.00	170,346.00	170,346.00	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 Estimated 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)]	36.01	30.00	30.00	30.00	30.00	30.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	36.01	30.00	30.00	30.00	30.00	30.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	77.20	75.00	75.00	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>	77.20	75.00	75.00	75.00	75.00	75.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	113.21	105.00	105.00	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>	113.21	105.00	105.00	105.00	105.00	105.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		170,332.00	0.00%	170,332.00	0.00%	170,332.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,633,853.00	0.12%	25,663,852.00	0.00%	25,663,852.00
2. Federal Revenues	8100-8299	2,858,582.00	-3.93%	2,746,365.00	-7.30%	2,545,914.00
3. Other State Revenues	8300-8599	13,611,637.00	-24.59%	10,264,543.00	-5.38%	9,712,139.00
4. Other Local Revenues	8600-8799	23,895,794.00	0.68%	24,058,151.00	1.94%	24,525,647.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		65,999,866.00	-4.95%	62,732,911.00	-0.45%	62,447,552.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,283,788.00		13,417,434.00
b. Step & Column Adjustment				133,646.00		134,939.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,283,788.00	1.01%	13,417,434.00	1.01%	13,552,373.00
2. Classified Salaries						
a. Base Salaries				15,378,826.00		15,574,490.00
b. Step & Column Adjustment				195,664.00		32,049.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,378,826.00	1.27%	15,574,490.00	0.21%	15,606,539.00
3. Employee Benefits	3000-3999	16,771,025.00	4.15%	17,467,751.00	4.66%	18,281,916.00
4. Books and Supplies	4000-4999	1,772,458.00	-15.62%	1,495,557.00	-2.09%	1,464,232.00
5. Services and Other Operating Expenditures	5000-5999	17,417,006.00	-21.72%	13,633,552.00	-2.40%	13,306,637.00
6. Capital Outlay	6000-6999	1,281,650.00	-55.40%	571,650.00	0.00%	571,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	885,133.00	-2.84%	859,962.00	2.22%	879,049.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(490,304.00)	-6.47%	(458,604.00)	-6.08%	(430,704.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,994,799.00	0.00%	1,994,799.00	3.31%	2,060,728.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,294,381.00	-5.47%	64,556,591.00	1.14%	65,292,420.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,294,515.00)		(1,823,680.00)		(2,844,868.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,826,923.35		20,532,408.35		18,708,728.35
2. Ending Fund Balance (Sum lines C and D1)		20,532,408.35		18,708,728.35		15,863,860.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	13,139,795.54		11,656,889.54		10,296,005.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,766,755.00		3,090,202.00		3,394,398.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,097,663.00		3,873,395.00		3,917,545.00
2. Unassigned/Unappropriated	9790	518,194.81		78,241.81		(1,754,088.19)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,532,408.35		18,708,728.35		15,863,860.35

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,097,663.00		3,873,395.00		3,917,545.00
c. Unassigned/Unappropriated	9790	518,194.81		78,241.81		(1,754,088.19)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,615,857.81		3,951,636.81		2,163,456.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.76%		6.12%		3.31%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		68,294,381.00		64,556,591.00		65,292,420.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		68,294,381.00		64,556,591.00		65,292,420.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		68,294,381.00		64,556,591.00		65,292,420.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,048,831.43		1,936,697.73		1,958,772.60
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,048,831.43		1,936,697.73		1,958,772.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		170,332.00	0.00%	170,332.00	0.00%	170,332.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,480,471.00	0.12%	24,510,470.00	0.00%	24,510,470.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	512,344.00	0.00%	512,344.00	0.00%	512,344.00
4. Other Local Revenues	8600-8799	4,434,187.00	0.77%	4,468,287.00	0.00%	4,468,287.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,366,231.00)	-3.46%	(5,180,665.00)	6.35%	(5,509,665.00)
6. Total (Sum lines A1 thru A5c)		24,066,771.00	1.04%	24,310,496.00	-1.35%	23,981,436.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,674,578.00		3,712,622.00
b. Step & Column Adjustment				38,044.00		38,425.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,674,578.00	1.04%	3,712,622.00	1.03%	3,751,047.00
2. Classified Salaries						
a. Base Salaries				7,450,727.00		7,669,190.00
b. Step & Column Adjustment				218,463.00		80,235.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,450,727.00	2.93%	7,669,190.00	1.05%	7,749,425.00
3. Employee Benefits	3000-3999	5,721,743.00	6.71%	6,105,797.00	6.33%	6,492,226.00
4. Books and Supplies	4000-4999	342,728.00	8.73%	372,649.00	9.49%	407,999.00
5. Services and Other Operating Expenditures	5000-5999	8,118,797.00	-10.26%	7,285,504.00	1.98%	7,429,895.00
6. Capital Outlay	6000-6999	201,650.00	0.00%	201,650.00	0.00%	201,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	534,249.00	-4.71%	509,078.00	3.75%	528,165.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,320,837.00)	-3.71%	(3,197,636.00)	-1.39%	(3,153,272.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,992,356.00	0.00%	1,992,356.00	3.31%	2,058,285.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,715,991.00	-0.26%	24,651,210.00	3.30%	25,465,420.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(655,220.00)		(340,774.00)		(1,483,984.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,047,832.81		7,392,612.81		7,051,838.81
2. Ending Fund Balance (Sum lines C and D1)		7,392,612.81		7,051,838.81		5,567,854.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,766,755.00		3,090,202.00		3,394,398.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,097,663.00		3,873,395.00		3,917,545.00
2. Unassigned/Unappropriated	9790	518,194.81		78,241.81		(1,754,088.19)
f. Total Components of Ending Fund Balance		7,392,612.81		7,051,838.81		5,567,854.81
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,097,663.00		3,873,395.00		3,917,545.00
c. Unassigned/Unappropriated	9790	518,194.81		78,241.81		(1,754,088.19)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,615,857.81		3,951,636.81		2,163,456.81

**F. ASSUMPTIONS**  
 Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Proposed reductions are due to funding reductions.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,153,382.00	0.00%	1,153,382.00	0.00%	1,153,382.00
2. Federal Revenues	8100-8299	2,858,582.00	-3.93%	2,746,365.00	-7.30%	2,545,914.00
3. Other State Revenues	8300-8599	13,099,293.00	-25.55%	9,752,199.00	-5.66%	9,199,795.00
4. Other Local Revenues	8600-8799	19,461,607.00	0.66%	19,589,864.00	2.39%	20,057,360.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,366,231.00	-3.46%	5,180,665.00	6.35%	5,509,665.00
6. Total (Sum lines A1 thru A5c)		41,939,095.00	-8.39%	38,422,475.00	0.11%	38,466,116.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,609,210.00		9,704,812.00
b. Step & Column Adjustment				95,602.00		96,514.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,609,210.00	0.99%	9,704,812.00	0.99%	9,801,326.00
2. Classified Salaries						
a. Base Salaries				7,928,099.00		7,905,300.00
b. Step & Column Adjustment				(22,799.00)		(48,186.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,928,099.00	-0.29%	7,905,300.00	-0.61%	7,857,114.00
3. Employee Benefits	3000-3999	11,049,282.00	2.83%	11,361,954.00	3.76%	11,789,690.00
4. Books and Supplies	4000-4999	1,429,730.00	-21.46%	1,122,908.00	-5.94%	1,056,233.00
5. Services and Other Operating Expenditures	5000-5999	9,298,209.00	-31.73%	6,348,048.00	-7.42%	5,876,742.00
6. Capital Outlay	6000-6999	1,080,000.00	-65.74%	370,000.00	0.00%	370,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,884.00	0.00%	350,884.00	0.00%	350,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,830,533.00	-3.23%	2,739,032.00	-0.60%	2,722,568.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,578,390.00	-8.43%	39,905,381.00	-0.20%	39,827,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,639,295.00)		(1,482,906.00)		(1,360,884.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,779,090.54		13,139,795.54		11,656,889.54
2. Ending Fund Balance (Sum lines C and D1)		13,139,795.54		11,656,889.54		10,296,005.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	13,139,795.54		11,656,889.54		10,296,005.54
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		13,139,795.54		11,656,889.54		10,296,005.54
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Proposed cost reductions due to funding reductions. Staff reductions due to grant funding reductions.						

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	170,394.00	169,080.25		0.8%	Met
Second Prior Year (2018-19)	170,253.00	170,409.00		N/A	Met
First Prior Year (2019-20)	170,413.00	170,346.00		0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**1. CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2017-18)	187.50	288.21	169,080.25	0.00
Second Prior Year (2018-19)	138.91	250.35	170,409.00	0.00
First Prior Year (2019-20)	122.13	208.27	170,346.00	0.00
Historical Average:	149.51	248.94	169,945.08	0.00

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

Budget Year (2020-21) (historical average plus 2%):	152.50	253.92	173,343.98	0.00
1st Subsequent Year (2021-22) (historical average plus 4%):	155.49	258.90	176,742.88	0.00
2nd Subsequent year (2022-23) (historical average plus 6%):	158.48	263.88	180,141.78	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2020-21)	105.00	204.00	170,332.00	0.00
1st Subsequent Year (2021-22)	121.00	204.00	170,332.00	0.00
2nd Subsequent Year (2022-23)	121.00	204.00	170,332.00	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:  
 (required if NOT met)

**2. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> plus or minus one percent.

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

<sup>1</sup> County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.  
LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

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

I. LCFF Funding	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. COE funded at Target LCFF				
a1. COE Operations Grant	N/A	N/A	N/A	N/A
a2. COE Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	29,350,164.00	25,633,853.00	25,663,852.00	25,663,852.00
c. Charter Funded County Program				
c1. LCFF Entitlement				
d. Total LCFF (Sum of a or b, and c)	29,350,164.00	25,633,853.00	25,663,852.00	25,663,852.00

**II. County Operations Grant**

**Step 1 - Change in Population**

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	170,346.00	170,332.00	170,332.00	170,332.00
b. Prior Year ADA (Funded)		170,346.00	170,332.00	170,332.00
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	29,350,164.00	25,633,853.00	25,663,852.00	
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00		0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%		0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	122.13	105.00	121.00	121.00
b. Prior Year ADA (Funded)		122.13	105.00	121.00
c. Difference (Step 1a minus Step 1b)		(17.13)	16.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-14.03%	15.24%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	29,350,164.00	25,633,853.00	25,663,852.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-14.03%	15.24%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	-14.03%	15.24%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	-14.03%	15.24%	0.00%

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

-15.03% to -13.03%	14.24% to 16.24%	-1.00% to 1.00%
--------------------	------------------	-----------------

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	34,409,947.00	32,689,450.00	32,689,450.00	32,689,450.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	48,595,090.00	43,916,666.00	43,946,665.00	43,946,665.00
County Office's Projected Change in LCFF Revenue:		-9.63%	0.07%	0.00%
Standard:		-15.03% to -13.03%	14.24% to 16.24%	-1.00% to 1.00%
Status:		Not Met	Not Met	Met

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

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

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

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

Lower LCFF revenue is due to the State LCFF budget reduction by approximately 10%, as well as lower property tax projections.

**3. CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

**3A. Calculating the County Office's Salaries and Benefits Standard Percentages**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-9.63%	0.07%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-14.63% to -4.63%	-4.93% to 5.07%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	49,217,210.00		
Budget Year (2020-21)	45,433,639.00	-7.69%	Met
1st Subsequent Year (2021-22)	46,459,675.00	2.26%	Met
2nd Subsequent Year (2022-23)	47,440,828.00	2.11%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
 (required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-9.63%	0.07%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-19.63% to .37%	-9.93% to 10.07%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.63% to -4.63%	-4.93% to 5.07%	-5.00% to 5.00%

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

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

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

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

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

First Prior Year (2019-20)	2,945,712.00		
Budget Year (2020-21)	2,858,582.00	-2.96%	Yes
1st Subsequent Year (2021-22)	2,746,365.00	-3.93%	No
2nd Subsequent Year (2022-23)	2,545,914.00	-7.30%	Yes

**Explanation:**  
(required if Yes)

Federal grants reduced for Title I, Title II, Title IV, and ESSA CSI.

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

First Prior Year (2019-20)	11,919,098.00		
Budget Year (2020-21)	13,611,637.00	14.20%	Yes
1st Subsequent Year (2021-22)	10,264,543.00	-24.59%	Yes
2nd Subsequent Year (2022-23)	9,712,139.00	-5.38%	Yes

**Explanation:**  
(required if Yes)

The following State revenue grants allocations increased for 20/21: CTEIG, WIOA and K12 SWP. For the two out years, the CTEIG and K12 SWP programs have an anticipated cut due to State cuts.

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

First Prior Year (2019-20)	26,567,424.00		
Budget Year (2020-21)	23,895,794.00	-10.06%	No
1st Subsequent Year (2021-22)	24,058,151.00	0.68%	No
2nd Subsequent Year (2022-23)	24,525,647.00	1.94%	No

**Explanation:**  
(required if Yes)

Revenues have decreased for the following programs: Fiscal Agent Adult Correctional Education, Adult Jail Education program, Teacher Induction program, CPIN, Health Education Network, ALP, and MTSS.

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

First Prior Year (2019-20)	2,539,703.00		
Budget Year (2020-21)	1,772,458.00	-30.21%	Yes
1st Subsequent Year (2021-22)	1,495,557.00	-15.62%	Yes
2nd Subsequent Year (2022-23)	1,464,232.00	-2.09%	No

**Explanation:**  
(required if Yes)

Due to the reductions in program revenues, the supply and material budgets had to be decreased.

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

First Prior Year (2019-20)	16,492,892.00		
Budget Year (2020-21)	17,417,006.00	5.60%	Yes
1st Subsequent Year (2021-22)	13,633,552.00	-21.72%	Yes
2nd Subsequent Year (2022-23)	13,306,637.00	-2.40%	No

**Explanation:**  
(required if Yes)

Due to some programs having an extended deadline to spend, such as CSI, contracts and services increased for 20/21. Due to budget cuts in out years, contracts and services had to be decreased.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 4B)</b>			
First Prior Year (2019-20)	41,432,234.00		
Budget Year (2020-21)	40,366,013.00	-2.57%	Met
1st Subsequent Year (2021-22)	37,069,059.00	-8.17%	Met
2nd Subsequent Year (2022-23)	36,783,700.00	-0.77%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)</b>			
First Prior Year (2019-20)	19,032,595.00		
Budget Year (2020-21)	19,189,464.00	0.82%	Not Met
1st Subsequent Year (2021-22)	15,129,109.00	-21.16%	Not Met
2nd Subsequent Year (2022-23)	14,770,869.00	-2.37%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)

Due to the reductions in program revenues, the supply and material budgets had to be decreased.

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

Due to some programs having an extended deadline to spend, such as CSI, contracts and services increased for 20/21. Due to budget cuts in out years, contracts and services had to be decreased.

**5. CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	24,715,991.00	741,479.73	1,500,000.00	Met

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

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

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

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



**6. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year <sup>1</sup> (2018-19)	First Prior Year (2019-20)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,386,469.00	4,470,570.00	4,329,525.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	534,245.81	1,252,107.81
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,386,469.00	5,004,815.81	5,581,632.81
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	75,197,473.71	77,109,156.38	72,158,746.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	75,197,473.71	77,109,156.38	72,158,746.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	5.8%	6.5%	7.7%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>2.2%</b>	<b>2.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	95,090.10	25,455,293.52	N/A	Met
Second Prior Year (2018-19)	1,329,471.49	29,864,940.63	N/A	Met
First Prior Year (2019-20)	(683,976.00)	29,801,846.00	2.3%	Met
Budget Year (2020-21) (Information only)	(655,220.00)	24,715,991.00		

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

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

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

Explanation:  
(required if NOT met)

**7. CRITERION: Fund Balance**

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	0.00		

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	5,724,933.00	7,307,247.22	N/A	Met
Second Prior Year (2018-19)	6,320,566.00	7,402,337.32	N/A	Met
First Prior Year (2019-20)	9,822,766.32	8,731,808.81	11.1%	Not Met
Budget Year (2020-21) (Information only)	8,047,832.81			

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

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

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

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

Explanation:  
(required if NOT met)

Lower estimated fund balance is due to increased projected deficit for 2019/20 fiscal year.

**8. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	68,294,381	64,556,591	65,292,420
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	68,294,381.00	64,556,591.00	65,292,420.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	68,294,381.00	64,556,591.00	65,292,420.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,048,831.43	1,936,697.73	1,958,772.60
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,048,831.43	1,936,697.73	1,958,772.60

**8B. Calculating the County Office's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
 All other data are extracted or calculated.

**Reserve Amounts**

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,097,663.00	3,873,395.00	3,917,545.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	518,194.81	78,241.81	(1,754,088.19)
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	4,615,857.81	3,951,636.81	2,163,456.81
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.76%	6.12%	3.31%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,048,831.43</b>	<b>1,936,697.73</b>	<b>1,958,772.60</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
 (required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(4,690,974.00)			
Budget Year (2020-21)	(5,418,029.00)	727,055.00	15.5%	Not Met
1st Subsequent Year (2021-22)	(5,180,665.00)	(237,364.00)	-4.4%	Met
2nd Subsequent Year (2022-23)	(5,509,665.00)	329,000.00	6.4%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2019-20)	1,903,823.00			
Budget Year (2020-21)	1,994,799.00	90,976.00	4.8%	Met
1st Subsequent Year (2021-22)	1,994,799.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	2,060,728.00	65,929.00	3.3%	Met

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

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

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

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

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

Explanation: (required if NOT met) RRMA contributions have increased by \$500,000 for 20/21 only. Overall, with state reductions in funding, it is anticipated that contributions to programs will increase.

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

Explanation: (required if NOT met)

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	various		Programs OBJ 1000-3999	888,280
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
BANS	6	IRS Subsidy/RDA revenue	OBJ 7438/7439	1,680,272
<b>TOTAL:</b>				<b>2,568,552</b>

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
BANS	356,067	350,884	345,495	339,895
<b>Total Annual Payments:</b>	<b>356,067</b>	<b>350,884</b>	<b>345,495</b>	<b>339,895</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>No</b>	<b>No</b>	<b>No</b>



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Eligibility criteria: Certificated - if hired before 7/1/2008 get 5yrs @ 55, if hired after 7/1/2008 get 10yrs @ 55, or 5yrs @ 60. Classified/Management - if hired before 7/1/2011 get 5yrs @ 55, after 7/1/2011 they get 10yrs @ 60. Benefits: Pre-65, the agency pays highest single HMO rate plus dental and vision. Post-65, the agency pays PERS minimum only.

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

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

Self-Insurance Fund	Government Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	21,349,111.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	21,349,111.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,838,865.00	1,840,396.00	1,854,990.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,005,821.00	1,039,128.00	1,066,196.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	858,340.00	789,191.00	721,958.00
d. Number of retirees receiving OPEB benefits	48/251	46/262	44/274

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	92.6	92.6	92.6	92.6

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

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

No

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

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

Not settled, have not yet ratified.

Negotiations Settled

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

4. Salary settlement:

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

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

No	No	No
----	----	----

**One Year Agreement**

Total cost of salary settlement [ ]

% change in salary schedule from prior year  
or

[ ]

**Multiyear Agreement**

Total cost of salary settlement [ ]

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

[ ]

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

[ ]

Negotiations Not Settled

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

126,228

6. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included	1,909,039	1,994,946
95.0%	95.0%	95.0%
included	4.5%	4.5%

**Certificated (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
 If Yes, amount of new costs included in the budget and MYPs  
 If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included	97,294	98,266
	1.0%	1.0%

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

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

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

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	181.3	165.1	163.4	162.9

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

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

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

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

Not settled, have not yet ratified.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date:  End Date:

4. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
included	3,999,202	4,179,166
95.0%	95.0%	95.0%
included	4.5%	4.5%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
 If Yes, amount of new costs included in the budget and MYPs  
 If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included	220,968	220,230
included	2.0%	2.0%

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

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

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

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	66.2	58.3	58.3	57.3

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

122,718

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	included	1,819,192	1,901,056
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	4.5%	4.5%	4.5%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	included	65,000	66,000
Percent change in step & column over prior year	included	.5% - 1.0%	.5% - 1.0%

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

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

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



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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

---

### ADDITIONAL FISCAL INDICATORS

---

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

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

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

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

Comments:  
(optional)

---

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

---