

Contra Costa County Office of Education

2021-2022 BUDGET ADOPTION JUNE 16, 2021



CONTRA COSTA COUNTY
Office of Education

learn • lead • achieve

INTRODUCTION

Contra Costa County Office of Education

Fiscal Year 2021-22

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 285 schools or 18 school districts. These services range from budget approval and fiscal support, to technology infrastructure and communication support. In addition, CCCOE provides some of the best, high-level professional development opportunities for educators in the entire state.

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

- **MISSION:** The Contra Costa County Office of Education promotes success in learning and life through quality leadership, programs and services.

- **CORE VALUES:**
 - We hold **Student Achievement** as our highest priority, our ultimate goal and our collective responsibility.
 - We commit to solutions that create **safe and health schools** and communities.
 - We welcome new ideas and creative thinking as we work toward **continuous improvement**.
 - We provide quality **customer service**.
 - We lead with a focus on **equity** and value the inclusion of diverse perspectives to promote a learning community where all can succeed.
 - We reach **high standards** for the work we do and the services we provide.
 - We promote **workplace wellness**, personal growth, and healthy connections for our employees.

Agency Priorities:

1. **Student Achievement:** CCCOE supports students who historically marginalized and disadvantaged.
2. **Educational Equity:** CCCOE process and practices are conducted through and equity lens, with an emphasis on cultural sensitivity and competence.
3. **Organizational Wellness:** CCCOE policies and practices support a positive and effective workplace culture for every level of the organization.
4. **District Support:** CCCOE supports the Districts and schools of Contra Costa County by providing programs and services that support their students and organizations.

Organization

County Superintendent of Schools, Lynn Mackey



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

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

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

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

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

Contra Costa County Board of Education

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

What Does the Board Do?

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

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



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

MISSION: The mission of the Contra Costa County Board of Education is to establish, maintain and review its policies; approve the annual budget, appropriate curricula, and COE Local Control and Accountability Plan (LCAP); perform oversight and appellate responsibilities; and support the work of the County Office of Education and County Superintendent of Schools.

GOALS:

- The Board as a governing body, will be a leader in advocating at the local, state, and federal level for all learners through communicating public education’s successes and challenges.
- Board members will understand the role of the County Board of Education as defined by California Education Code and County Board Policy, and will remain committed to operate as a cohesive governing body.
- The Board will support the superintendent and staff to promote greater community awareness of CCCOE programs and services and how they impact students, staff members and the community.
- The Board will support and advocate for equity and access to high quality educational programs for ALL students, with a focus on English Learners (EL), low performing students, and students with special needs.
- The Board will review, improve and implement effective protocols pertaining to its role as an appellate body (e.g. in the areas of Charter School Authorization and Oversight, Interdistrict Transfers, and Expulsion Appeals).
- The Board will serve as active stakeholders in the CCCOE Local Control Accountability Plan (LCAP) for Court and Community Schools.

The Board Members



Trustee Area 1: **Consuelo Lara**
El Cerrito, El Sobrante, Kensington, San Pablo,
and parts of Pinole and Richmond
Elected 2020
Term expires 12/16/2024



Trustee Area 2: **Sarah Butler, Vice President**
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: **Anamarie Avila Farias**
Pacheco and parts of Clayton, Concord, Martinez,
Pittsburg, Pleasant Hill,
and Walnut Creek
Elected 2020
Term expires 12/13/2024



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, 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, Richmond, Pittsburg and Point Richmond sites

- **Special Education**
Floyd I. Marchus School, Concord
Mauzy School, Alamo
East County Elementary (Turner, Diablo Vista)
Far East County (Liberty High Transition, Heritage High School,
Krey Elementary & O’Hara Park)

- **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)

CCCOE Student Programs: *Support Services*

- Coordinating Council
- Deaf/Hard of Hearing, Services for students who are blind and visually impaired
- Adaptive Physical Education and Alternative Augmentative Communication 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 Services Department
- Tobacco Use and Prevention Education (TUPE)

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.

- 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 students working toward diplomas in grades K-12 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.

CCCOE Student Programs: *District Specified Services*

The CCCOE Braille Center, located at Mauzy School in Alamo, provides 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
- Architectural Design
- Automotive Technician
- Biotechnology Accelerated and Research
- Careers in Teaching
- Civil Engineering
- and Architecture
- Computer Integrated
- Manufacturing
- Computer Programming
- Construction Technology
- Culinary Careers
- Digital Art/Web Design

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

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

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

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

Our Mission is to facilitate successful transitions of adult learners back to their communities by providing transformative education and personal development. Programs offered include the following:

- 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 GED or 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/Mt McKinley School*

Mt. McKinley School operates self-contained classes in the Martinez Juvenile Hall facility and at the Byron Boys Ranch. Mt McKinley School offers middle and high school coursework to students working toward their diploma. GED and HiSET programs and testing are available.

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

CCCOE Court and Community Schools ensures academic improvement and successful transition, while promoting pro-social skills. 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 services specialist.

Golden Gate Community School offers the following programs:

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

At Golden Gate Community School and Mt McKinley 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

The Educational Services department provides leadership and support to Local Education Agencies (LEA) through professional development, curriculum and instruction workshops, assessment and accountability, and LEA/school improvement services. Our mission is to provide relevant and quality professional learning services that promote collaborative partnerships, supporting the achievement of all students.

Our Educational Services department coordinates the following programs and services:

- Administrative Leadership Program
- California Content Standards and Framework Training
- California Distinguished School Program Support
- California Preschool Instructional Network (CPIN) Bay Area Region IV
- Comprehensive Support and Improvement (CSI) based on CA Dashboard Data
- CODE.org Computer Science Educator Training
- Curriculum Council
- Curriculum Council Subcommittees which include Arts Convening, Assessment, Educational Technology, English Language Arts/English Language Development, English Learner Network, History-Social Science, Mathematics, Science, and School Climate
- Differentiated Assistance
- Early Care and Education (ECE)
- Early Childhood Professional Development Program (PDP)
- Educational Technology Integration
- Instructional Materials Adoption Support
- Local Control Accountability Plans (LCAP)
- Local Planning and Advisory Council for Early Care and Education (LPC)
- Local State and Federal Programs Directors' Network
- Multi-Tiered Systems of Support (MTSS)
- Positive Behavioral Interventions and Support (PBIS)
- Quality Rating and Improvement System (QRIS)
- Science, Technology, Engineering, Arts, and Mathematics Education (STEAM)
- Social Emotional Learning
- Teacher Induction Program (TIP)
- Technology Integration Workshops
- Title III Support—Language Instruction for English Learners and Immigrant Students
- Universal Design for Learning Training

Communications

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

- Award-winning communications and public relations materials including writing, photography, and graphic and web design;
- Public information including educational facts and statistics, calendars, new resident information, etc.;
- Media relations, publicity, and crisis communication support;
- Public relations and marketing training and consultation;
- Publications: Monthly and quarterly newsletters for community members, 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 of employees
- Credential services
- Classification, salary and benefits administration
- Classified and Certificated negotiations
- Safety and wellness
- Employee relations
- Professional Development
- Worker's Compensation

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 legal updates for school district personnel
- Providing Live Scan fingerprinting services
- 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 or the County Office of Education.

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.



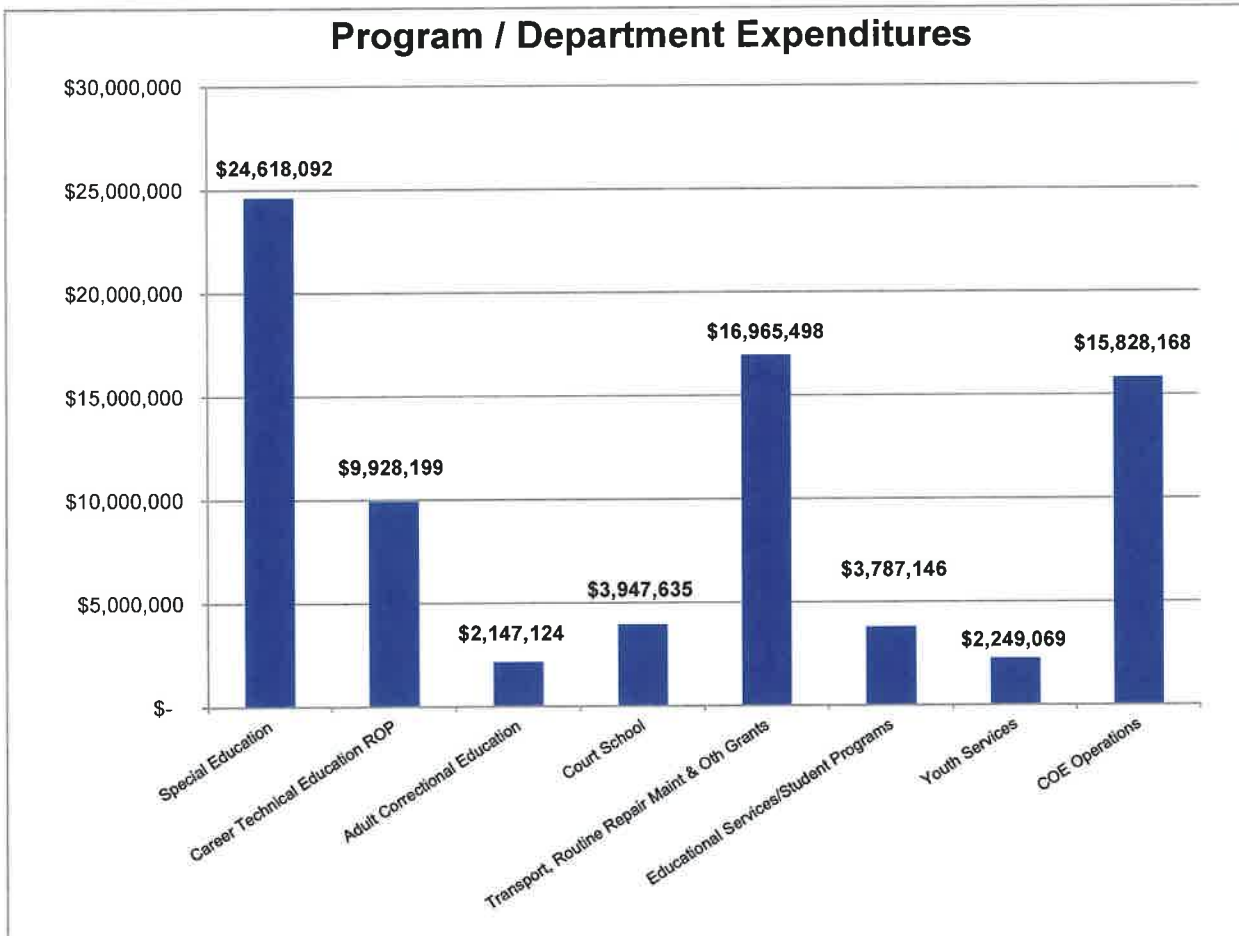
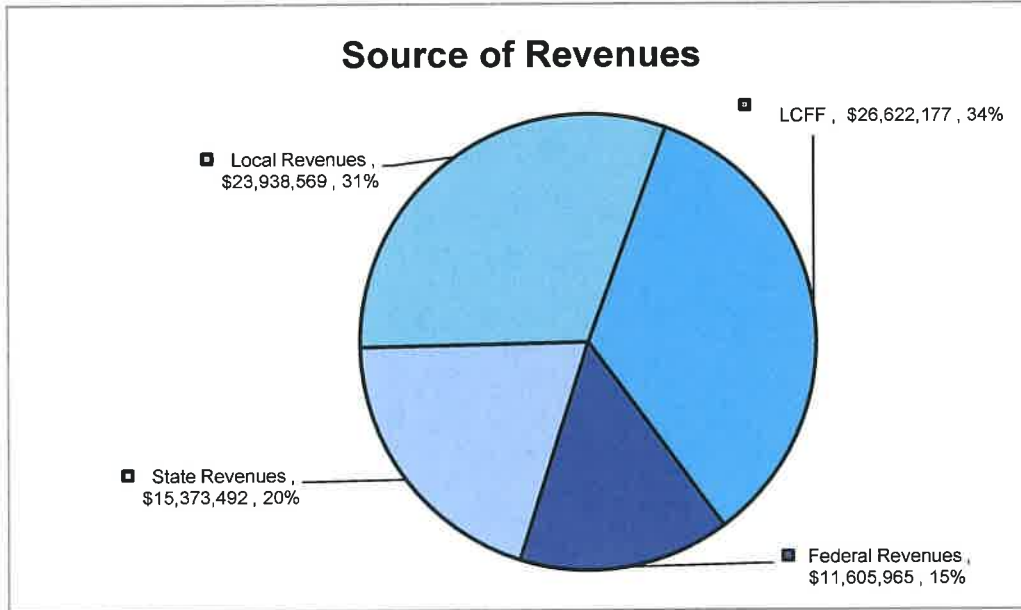
FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2021-22 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

PROGRAM / DEPARTMENT	PROJECTED 2020-21	BUDGET ADOPTION 2021-22
COE OPERATIONS:		
County Board of Education	\$ 809,532	\$ 387,771
County Superintendent of Schools	581,910	541,499
Human Resources	1,721,495	1,596,487
Communications	678,238	709,620
Technology Systems	2,719,667	3,041,214
Business & Administrative Services	7,941,318	6,402,950
Educational Services -- C&I / Student Programs & Services	2,901,956	3,148,627
Subtotal COE Operations:	17,354,116	15,828,168
EDUCATIONAL SERVICES PROGRAMS & GRANTS:		
Special Education	21,768,266	24,618,092
Career Technical Education	9,414,556	9,928,199
Adult Correctional Education -- Contra Costa Adult Schools	2,135,501	2,147,124
Court Schools	3,230,159	3,947,635
Curriculum & Instruction / Student Programs & Services	4,447,161	3,787,146
Transportation & Routine Repair Maintenance & Other Grants	8,529,431	16,965,498
Youth Services	2,326,190	2,249,069
Subtotal Educational Services Programs & Grants:	51,851,264	63,642,764
TOTALS:	\$ 69,205,380	\$ 79,470,932

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2021-22 BUDGET ADOPTION



CONTRA COSTA COUNTY OFFICE OF EDUCATION
2021-22 BUDGET ADOPTION CONSOLIDATION

	COE OPERATIONS					EDUCATIONAL SERVICES PROGRAMS & GRANTS								PROGRAMS & GRANTS TOTALS	GRAND TOTALS			
	County Board of Education	County Superintendent of Schools	Human Resources	Communi- cations	Technology Systems	Business & Admin. Services	General Services	Educational Services C&I / Student Prog & Svcs	COE OPERATIONS TOTALS	Special Education	Technical Education ROP	Contra Costa Adult Corr. Ed. Schools	Court Schools			Student Programs & Services	C&I / Repair Maint. & Oth Grants	Youth Services
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 35,749	\$ -	\$ 155,627	\$ 9,567,058	\$ -	\$ 202,100	\$ 9,960,534	\$ 3,230,753	\$ 3,215,162	\$ 453,283	\$ 718,178	\$ 1,947,134	\$ 7,913,843	\$ 35,630	\$ 17,519,983	\$ 27,480,517
REVENUES:																		
LCFF	-	-	-	-	-	19,802,475	-	-	19,802,475	88,003	3,062,045	1,079,957	2,144,304	37,807	407,586	-	6,819,702	26,622,177
Federal Revenues	-	-	-	-	-	18,602,475	-	-	18,602,475	225,132	7,049,137	13,257	580,537	705,252	8,546,387	1,424,632	11,605,965	11,605,965
State Revenues	-	-	7,000	-	-	617,567	-	-	624,567	1,325,881	71,400	990,547	6,297	1,755,437	4,039,896	559,020	14,748,925	15,373,492
Local Revenues	-	-	19,000	-	130,000	881,000	-	497,000	1,543,985	17,727,054	71,400	990,547	433,247	922,175	1,985,695	264,766	22,394,864	23,938,569
Other Sources	-	-	-	-	-	(6,679,525)	-	-	(6,679,525)	5,144,705	(457,858)	2,000	783,251	-	1,206,971	456	6,679,525	-
Contributions	-	-	-	-	-	14,621,517	-	497,000	15,281,202	24,510,775	9,724,724	2,209,766	3,947,636	3,420,671	16,186,535	2,248,874	62,249,001	77,540,203
TOTAL REVENUE																		
EXPENDITURES:																		
Certificated Salaries	253,700	179,624	179,624	-	-	-	1,102,653	1,535,977	6,350,786	997,412	665,673	1,585,916	975,423	151,174	-	-	12,726,384	14,262,361
Classified Salaries	157,956	87,788	671,564	415,942	1,687,789	2,916,957	538,120	7,247,745	5,457,142	448,073	609,085	626,602	766,073	659,843	1,089,092	171,108	9,653,910	16,907,655
Student Wages	189,990	146,206	530,399	251,078	992,365	1,727,061	813,718	5,123,679	7,414,417	769,436	660,634	1,148,904	742,365	1,982,615	717,614	13,435,984	16,558,663	
Employee Benefits	1,000	5,535	15,200	10,500	(76,600)	64,904	62,450	144,989	340,672	239,296	47,257	45,248	399,075	6,230,631	19,251	7,321,430	7,466,419	
Books & Supplies	39,825	38,270	199,700	32,100	384,660	1,721,022	631,686	3,245,963	687,987	209,312	101,924	169,792	652,091	5,756,032	145,825	7,722,963	10,968,926	
Services	-	-	-	-	-	-	-	-	-	6,880,993	-	-	-	-	-	6,880,993	6,880,993	
MOU-District Agreements	-	-	-	-	-	41,650	-	134,650	-	-	-	-	20,000	835,388	-	855,388	990,038	
Capital Outlay	-	-	-	-	-	(4,915,501)	-	(4,915,501)	2,342,488	265,257	62,552	371,173	232,119	1,001,676	106,179	4,385,644	(529,657)	
Inter-Program Charges	-	-	-	-	-	3,310,666	-	3,310,666	-	116,420	-	-	-	347,939	-	464,359	3,775,025	
Other Outgo	387,771	541,499	1,596,487	709,620	3,041,214	4,866,759	3,148,627	15,828,168	24,618,092	9,928,199	2,147,124	3,947,635	3,787,146	16,965,498	2,249,069	63,642,764	79,470,832	
TOTAL EXPENDITURES																		
NET CHANGE																		
ENDING FUND BALANCE																		

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2021-22 BUDGET ADOPTION — FTE STAFFING — COE CONSOLIDATION

	COE OPERATIONS										EDUCATIONAL SERVICES PROGRAMS & GRANTS					2020-21 ADOPTED BUDGET		
	County Superin- tendent of Schools	County Board of Education	Human Resources	Communi- cations	Technology Systems	Business & Admin. Services	Education 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 Services		ED SVCS PROGRAMS & GRANTS TOTALS	2021-22 GRAND TOTALS
CERTIFICATED:																		
TEACHERS	-	-	-	-	-	-	-	-	44,000	6,000	5,300	9,500	-	-	-	64,800	65,501	
OTHER CERTIFICATED	-	-	-	-	-	-	-	-	25,652	-	1,000	1,000	-	1,400	-	28,052	26,052	
MANAGEMENT / CONFIDENTIAL	1,000	-	1,000	-	-	-	6,950	8,950	4,800	3,100	1,300	2,100	4,050	-	15,450	24,400		
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	1,000	
TOTAL CERTIFICATED	1,000	-	1,000	-	-	-	6,950	8,950	74,552	9,100	6,600	12,600	5,050	1,400	109,302	118,252	115,933	
CLASSIFIED:																		
BOARD MEMBERS	-	5,000	-	-	-	-	-	5,000	-	-	-	-	-	-	-	5,000	5,000	
INSTRUCTIONAL ASSISTANTS	-	-	-	-	-	-	-	-	62,848	-	2,250	4,469	-	-	68,366	69,366	76,973	
TUTORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLERICAL / OTHER	-	-	4,375	3,000	8,000	28,350	3,400	48,125	13,413	4,625	6,150	3,400	6,250	7,311	54,149	102,274	90,188	
MANAGEMENT / CONFIDENTIAL	0,880	1,120	1,000	1,000	6,000	7,560	2,200	19,760	-	1,000	0,200	1,000	1,000	1,840	6,040	25,800	26,925	
PROFESSIONAL ADMINISTRATIVE	-	-	2,000	-	3,000	1,000	-	6,000	-	-	-	-	-	1,000	1,000	7,000	6,000	
TOTAL CLASSIFIED	0,880	6,120	7,375	4,000	17,000	37,910	5,600	78,885	76,081	5,625	6,600	9,969	7,250	10,151	130,555	209,440	205,066	
TOTAL FTE	1,880	6,120	8,375	4,000	17,000	37,910	12,550	87,835	150,613	14,725	15,200	21,469	12,300	11,551	239,857	327,992	321,019	
2020-21 Budget Adoption	1,440	5,560	8,750	4,000	17,000	34,110	14,275	85,135	157,292	13,725	17,751	19,156	12,120	2,840	235,884	321,019		
CHANGES	0,440	0,560	(0,375)	-	-	3,800	(1,725)	2,700	(6,660)	1,000	(2,551)	2,313	0,180	8,711	3,672	6,672		

**COUNTY BOARD OF EDUCATION
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	130,110	122,308	157,956
3000 Employee Benefits	145,497	150,320	188,990
4000 Books & Supplies	3,265	851	1,000
5000 Services	32,554	536,053	39,825 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 311,427	\$ 809,532	\$ 387,771

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
5000 Services			
5100 Subagreements for Services	\$ -	\$ -	\$ -
5200 Travel / Conference	5,950	12,750	15,000
5300 Dues / Memberships	16,554	9,223	14,250
5400 Insurance	-	-	-
5500 Operations / Housekeeping	-	-	-
5600 Rentals, Leases, Repairs	84	43	50
5800 Professional Consulting Svcs	9,911	13,612	10,100
5875 Elections	-	500,000	- a)
5900 Communications / Postage	55	425	425
TOTAL	\$ 32,554	\$ 536,053	\$ 39,825

a) No election cost for 2021-22 \$500,000

**COUNTY SUPERINTENDENT OF SCHOOLS
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 241,510	\$ 256,822	\$ 253,700
2000 Classified Salaries	142,789	80,112	97,788 a)
3000 Employee Benefits	143,474	121,024	146,206
4000 Books & Supplies	9,138	8,180	5,535
5000 Services	24,350	115,772	38,270 b)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 561,261	\$ 581,910	\$ 541,499

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
5000 Services			
5100 Subagreements for Services	\$ -	\$ -	\$ -
5200 Travel / Conference	4,591	12,750	12,750
5300 Dues / Memberships	2,500	1,730	1,730
5400 Insurance	-	-	-
5500 Operations / Housekeeping	-	-	-
5600 Rentals, Leases, Repairs	-	-	-
5700 Direct Costs Transfers	-	-	-
5800 Professional Consulting Svcs	15,755	100,302	22,800 c)
5820 Printing	891	85	85
5875 Elections	-	-	-
5900 Communications / Postage	613	905	905
TOTAL	\$ 24,350	\$ 115,772	\$ 38,270

a) 2020-21 Only had one Executive Assistant to the Superintendent/Board

b) 2020-21 Includes Superintendent's Council Membership

c) 2020-21 Increased contracts for Strategic Communication Services: Voler Strategic Advisors, Inc.

**HUMAN RESOURCES
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22	
1000	\$ 176,339	\$ 356,960	\$ 179,624	a)
2000	796,864	651,608	671,564	
3000	529,518	512,022	530,399	
4000	13,155	12,835	15,200	
5000	290,025	188,070	199,700	b)
6000	-	-	-	
7300	-	-	-	
7400	-	-	-	
TOTAL	\$ 1,805,902	\$ 1,721,495	\$ 1,596,487	

Object	Projected 2020-21	Budget Adoption 2021-22	
5000 Services			
5100 Subagreements for Services	\$ -	\$ -	
5200 Travel / Conference	11,050	13,000	
5300 Dues / Memberships	1,275	1,500	
5400 Insurance	-	-	
5500 Operations / Housekeeping	-	-	
5600 Rentals, Leases, Repairs	-	-	
5700 Direct Costs Transfers	-	-	
5800 Professional Consulting Svcs	44,625	53,000	
5876 Legal Services	125,000	125,000	a)
5900 Communications	6,120	7,200	
TOTAL	\$ 188,070	\$ 199,700	

a) 2020-21 Hired Interim HR Assistant's

b) Includes legal budget of \$125,000

**COMMUNICATIONS
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certified Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries .	551,899	432,021	415,942
3000 Employee Benefits	284,225	212,114	251,078
4000 Books & Supplies	2,700	8,825	10,500 a)
5000 Services	30,820	25,278	32,100 a)
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 869,643	\$ 678,238	\$ 709,620

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	6,500	10,500 a)
5300 Dues / Memberships	1,275	1,500
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	16,950	19,500 a)
5900 Communications	553	600
TOTAL	\$ 25,278	\$ 32,100

a) Includes Sandy Hook Promise-Safe School budget

**TECHNOLOGY SYSTEMS
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000	\$ -	\$ -	\$ -
2000	1,628,487	1,458,435	1,697,789
3000	839,845	814,866	982,365
4000	76,988	24,900	24,900 a)
5000	315,581	386,210	328,660 a)
6000	-	65,300	38,000 a)
TOTAL	\$ 2,860,901	\$ 2,749,711	\$ 3,071,714

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	6,000	6,000
5300 Dues / Memberships	730	730
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	53,400	29,000
5700 Direct Costs Transfers	(16,000)	(16,000)
5800 Professional Consulting Svcs	223,230	190,080 a)
5900 Communications	118,850	118,850
TOTAL	\$ 386,210	\$ 328,660

a) Technology System recommended cost savings copier/printer budget included for a savings of \$30,500, bringing the department budget to \$3,041,214

**BUSINESS & ADMINISTRATIVE SERVICES
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ -	\$ 81,376	\$ -
2000 Classified Salaries	3,436,762	3,759,983	3,668,586
3000 Employee Benefits	3,579,137	2,307,312	2,210,923
4000 Books & Supplies	136,508	106,035	126,904
5000 Services	2,820,219	1,862,968	1,919,722
6000 Capital Outlay	6,398	96,638	81,650
7300 Inter-Program Charges	(3,719,539)	(3,499,509)	(4,915,501) a)
7200/7400 Other Outgo	674,859	627,655	590,293
7610 Transfer out	1,903,720	2,598,860	2,720,373
TOTAL	\$ 8,838,064	\$ 7,941,318	\$ 6,402,950

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	27,862	29,362
5300 Dues / Memberships	50,300	50,300
5400 Insurance	320,000	320,000
5500 Operations / Housekeeping	43,670	81,000
5600 Rentals, Leases, Repairs	57,336	38,000
5800 Professional Consulting Svcs	975,675	1,010,710 b)
5876 Legal Services	360,000	360,000
5900 Communications	28,125	30,350
TOTAL	\$ 1,862,968	\$ 1,919,722

- a) Indirect cost charges to programs are approved rates authorized by the California Department of Education in order for the Local Education Agencies to charge budgets
- b) Professional consulting includes: STRS/PERS IRS Penalties, Personal Property Loss, Data Processing, as well as Audit, and Legal services.

**EDUCATIONAL SERVICES
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 1,123,647	\$ 1,068,467	\$ 1,102,653
2000 Classified Salaries	695,620	585,733	538,120
3000 Employee Benefits	808,665	737,913	813,718
4000 Books & Supplies	54,973	25,729	62,450
5000 Services	826,910	484,114	631,686
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	-	-	-
7400 Other Outgo	-	-	-
TOTAL	\$ 3,509,815	\$ 2,901,956	\$ 3,148,627

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	15,805	86,530
5300 Dues / Memberships	850	2,500
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	16,000	9,000
5800 Professional Consulting Svcs	443,435	529,600
5900 Communications	8,024	4,056
TOTAL	\$ 484,114	\$ 631,686



PROGRAMS & GRANTS

**SPECIAL EDUCATION
EXPENDITURES BY MAJOR OBJECT
2021-2022**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 7,645,999	\$ 7,652,396	\$ 8,350,786
2000 Classified Salaries	\$ 5,133,891	\$ 4,456,706	\$ 5,481,742
3000 Employee Benefits	\$ 6,648,382	\$ 6,315,952	\$ 7,414,417
4000 Books & Supplies	\$ 328,035	\$ 505,042	\$ 340,672
5000 Services	\$ 984,422	\$ 919,789	\$ 687,987
6000 Capital Outlay	\$ 8,210	\$ -	\$ -
7300 Inter-Program Charges	\$ 2,156,995	\$ 1,918,381	\$ 2,342,488
7400 Other Outgo	\$ -	\$ -	\$ -
TOTAL	\$ 22,905,933	\$ 21,768,266	\$ 24,618,092

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
5000 Services			
5100 Subagreements for Services	\$ 158,854	\$ 23,800	\$ 23,800
5200 Travel / Conference	\$ 87,536	\$ 103,975	\$ 102,338
5300 Dues / Memberships	\$ 940	\$ 1,013	\$ 1,013
5400 Insurance	\$ -	\$ -	\$ -
5500 Operations / Housekeeping	\$ 205,906	\$ 221,431	\$ 221,431
5600 Rentals, Leases, Repairs	\$ 24,704	\$ 64,860	\$ 64,860
5700 Direct Costs Transfers	\$ -	\$ -	\$ -
5800 Professional Consulting Svcs	\$ 398,034	\$ 439,284	\$ 209,119
5900 Communications	\$ 108,448	\$ 65,426	\$ 65,426
TOTAL	\$ 984,422	\$ 919,789	\$ 687,987

**CAREER TECHNICAL EDUCATION
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000	\$ 809,184	\$ 924,961	\$ 997,412
2000	253,987	438,298	446,073
3000	522,870	655,427	769,436
4000	136,323	101,000	239,296
5000	187,046	229,500	209,312
5100/5800	5,585,779	6,707,293	6,880,993 a)
6000	6,143	-	-
7300	225,976	246,549	269,257
7600	-	111,528	116,420
TOTAL	\$ 7,727,309	\$ 9,414,556	\$ 9,928,199

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ 6,305,576	\$ 6,505,993 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	190,500	170,312
5800 Professional Consulting Svcs	401,717	375,000 a)
5900 Communications	3,000	3,000
TOTAL	\$ 6,936,793	\$ 7,090,305

a) MOUS with districts for ROP teachers & K12 SWP partners

**ADULT CORRECTIONAL EDUCATION
CONTRA COSTA ADULT SCHOOL
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certified Salaries	\$ 841,222	\$ 699,926	\$ 665,673
2000 Classified Salaries	502,542	609,131	609,085
3000 Employee Benefits	587,762	620,213	660,634
4000 Books & Supplies	48,809	43,257	47,257
5000 Services	125,319	106,434	101,924
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	74,387	56,540	62,552
7400 Other Outgo	-	-	-
TOTAL	\$ 2,180,040	\$ 2,135,501	\$ 2,147,124

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	6,000	16,484
5300 Dues / Memberships	4,000	3,000
5400 Insurance	-	-
5500 Operations / Housekeeping	1,000	1,000
5600 Rentals, Leases, Repairs	5,000	5,000
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	80,434	66,440
5900 Communications	10,000	10,000
TOTAL	\$ 106,434	\$ 101,924

**COURT SCHOOL
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 1,868,966	\$ 1,263,236	\$ 1,585,916
2000 Classified Salaries	847,306	611,032	626,602
3000 Employee Benefits	1,243,479	880,151	1,148,904
4000 Books & Supplies	55,429	30,437	45,248
5000 Services	315,968	155,807	169,792
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	443,988	289,496	371,173
7600 Other Outgo	-	-	-
TOTAL	\$ 4,775,134	\$ 3,230,159	\$ 3,947,635

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	8,500	28,000
5300 Dues / Memberships	2,100	2,100
5400 Insurance	-	-
5500 Operations / Housekeeping	1,900	2,400
5600 Rentals, Leases, Repairs	2,500	2,500
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	131,557	124,792
5900 Communications	9,250	10,000
TOTAL	\$ 155,807	\$ 169,792

**EDUCATIONAL SERVICES
CURRICULUM & INSTRUCTION / STUDENT PROGRAMS & SERVICES
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000	\$ 1,016,444	\$ 938,178	\$ 975,423
2000	668,040	764,404	766,073
3000	692,070	675,204	742,365
4000	125,422	299,843	399,075
5000	852,921	1,482,990	652,091
6000	-	13,260	20,000
7300	195,667	273,282	232,119
7400	-	-	-
TOTAL	\$ 3,550,563	\$ 4,447,161	\$ 3,787,146

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	60,794	35,948
5300 Dues / Memberships	-	2,400
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	9,400	9,400
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	1,411,167	602,714 a)
5900 Communications	1,629	1,629
TOTAL	\$ 1,482,990	\$ 652,091

a) Decrease due to one-time grants ending June 30, 2021: California Geographic Lead, California Environmental Literacy Program, Multi-Tiered System of Support, and Health Education Framework

**BUSINESS AND ADMINSTRATIVE SERVICES
TRANSPORTATION, ROUTINE REPAIR MAINTENANCE AND OTHER GRANTS
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ -	\$ 183,640	\$ 151,174
2000 Classified Salaries	265,775	635,753	659,843
3000 Employee Benefits	1,804,476	2,077,155	1,982,615 a)
4000 Books & Supplies	1,024,506	1,703,520	6,230,631 b)
5000 Services	3,480,243	2,421,886	5,756,032 c)
6000 Capital Outlay	820,652	1,081,520	835,388
7300 Inter-Program Charges	5,359	72,630	1,001,876 d)
7400/7600 Other Outgo	358,510	353,327	347,939
TOTAL	\$ 7,759,520	\$ 8,529,431	\$ 16,965,498

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ 1,417,621	\$ 2,095,000
5200 Travel / Conference	638	1,100
5300 Dues / Memberships	-	600
5400 Insurance	-	-
5500 Operations / Housekeeping	190	5,000
5600 Rentals, Leases, Repairs	257,050	143,900
5700 Direct Costs Transfers	137,161	-
5800 Professional Consulting Svcs	570,890	3,510,007 d)
5900 Communications	38,336	425
TOTAL	\$ 2,421,886	\$ 5,756,032

- a) Includes GASB 68, STRS State on Behalf
- b) 2021-22 Includes COVID-19 one-time funds. Routine Repair Maintenance budget projections for non-capitalized equipment expected to decrease
- c) 2020-21 and 2021-22 Includes COVID-19 one-time funds. Transportation budget decrease due to COVID-19 pandemic, and distance learning
- d) 2021-22 Indirect cost charges for COVID-19 funding expenditures

**YOUTH SERVICES
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 1,823	\$ -	\$ -
2000 Classified Salaries	942,872	996,308	1,089,092
2000 Student Wages	73,429	131,247	171,108
3000 Employee Benefits	526,175	565,479	717,614
4000 Books & Supplies	34,074	37,691	19,251
5000 Services	115,783	484,709	145,825
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	90,226	110,756	106,179
7400 Other Outgo	-	-	-
TOTAL	\$ 1,784,381	\$ 2,326,190	\$ 2,249,069

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ 22,634	\$ 22,634
5200 Travel / Conference	15,634	24,492
5300 Dues / Memberships	195	195
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	440,856	96,326
5900 Communications	5,390	2,178
TOTAL	\$ 484,709	\$ 145,825

**GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certified Salaries	\$ 1,069,503	\$ 1,267,321	\$ 1,408,672
2000 Classified Salaries	412,079	591,256	634,624
3000 Employee Benefits	847,772	1,101,523	1,293,103
4000 Books & Supplies	222,245	70,840	117,015
5000 Services	262,550	388,533	383,412
6000 Capital Outlay	10,819	-	-
7300 Inter-Program Charges	286,581	305,661	349,219
7600 Other Outgo		-	-
TOTAL	\$ 3,111,549	\$ 3,725,134	\$ 4,186,045

Object	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ -	\$ -
5200 Travel / Conference	4,000	4,000
5300 Dues / Memberships	3,000	1,000
5400 Insurance		
5500 Operations / Housekeeping	30,000	27,500
5600 Rentals, Leases, Repairs	48,483	49,000
5700 Direct Costs Transfers		
5800 Professional Consulting Svcs	274,010	282,912
5900 Communications	29,040	19,000
TOTAL	\$ 388,533	\$ 383,412

**ADULT EDUCATION BLOCK GRANT - FUND 11
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 172,463	\$ 177,465	\$ 188,949
2000 Classified Salaries	476,533	243,581	241,989
3000 Employee Benefits	373,384	250,581	280,659
4000 Books & Supplies		500	-
5000 Services	344,375	247,447	261,174
6000 Capital Outlay	-	-	-
7200 Transfer/Pass Through	-	142,864	-
7300 Inter-Program Charges	25,049	30,670	33,276
7400 Other Outgo	-	-	-
TOTAL	\$ 1,391,804	\$ 1,093,108	\$ 1,006,047

a)

	Projected 2020-21	Budget Adoption 2021-22
5000 Services		
5100 Subagreements for Services	\$ 132,390	\$ 125,465
5200 Travel / Conference	500	1,000
5300 Dues / Memberships	-	-
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	113,957	134,109
5900 Communications	600	600
TOTAL	\$ 247,447	\$ 261,174

**CHILD DEVELOPMENT - FUND 12
EXPENDITURES BY MAJOR OBJECT
2021-22**

Object	Actual 2019-20	Projected 2020-21	Budget Adoption 2021-22
1000 Certificated Salaries	\$ 167,132	\$ 123,819	\$ 132,223
2000 Classified Salaries	399,940	444,563	403,906
3000 Employee Benefits	295,721	277,027	303,269
4000 Books & Supplies	48,179	20,044	21,730
5000 Services	1,676,570	1,859,662	1,155,839
6000 Capital Outlay	-	-	-
7300 Inter-Program Charges	197,070	195,544	147,362
7400 Other Outgo	-	-	-
TOTAL	\$ 2,784,611	\$ 2,920,659	\$ 2,164,329

	Projected 2020-21	Budget Adoption 2021-22
5000 Services	-	-
5100 Subagreements for Services	-	-
5200 Travel / Conference	2,703	7,334
5300 Dues / Memberships	408	408
5400 Insurance	-	-
5500 Operations / Housekeeping	-	-
5600 Rentals, Leases, Repairs	-	-
5700 Direct Costs Transfers	-	-
5800 Professional Consulting Svcs	1,850,341	1,141,887
5900 Communications	6,210	6,210
TOTAL	\$ 1,859,662	\$ 1,155,839

STATE FORMS

ANNUAL BUDGET REPORT:
 July 1, 2021 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 16, 2021

Place: Contra Costa COE Signed: _____
 Date: June 16, 2021 Clerk/Secretary of the County Board
 Time: _____ (Original signature required)

Contact person for additional information on the budget reports:

Name: Brenda Corona
 Title: Director, Internal Business
 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

SUPPLEMENTAL INFORMATION (continued)			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"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	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"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Jun 16, 2021	
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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

Contra Costa County Schools Insurance Group

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

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

Date of Meeting: Jun 16, 2021

For additional information on this certification, please contact:

Name: Brenda Corona

Title: Director, Internal Business

Telephone: (925) 942-3320

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	27,674,149.00	1,165,780.00	28,839,929.00	25,454,217.00	1,167,960.00	26,622,177.00	-7.7%
2) Federal Revenue		8100-8299	0.00	5,604,546.00	5,604,546.00	0.00	11,605,965.00	11,605,965.00	107.1%
3) Other State Revenue		8300-8599	544,838.00	13,115,794.00	13,660,632.00	624,567.00	14,748,924.00	15,373,491.00	12.5%
4) Other Local Revenue		8600-8799	3,223,726.00	18,528,095.00	21,751,821.00	3,242,080.00	20,696,490.00	23,938,570.00	10.1%
5) TOTAL, REVENUES			31,442,713.00	38,414,215.00	69,856,928.00	29,320,864.00	48,219,339.00	77,540,203.00	11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,766,592.00	9,659,369.91	13,425,961.91	3,681,355.00	10,581,007.00	14,262,362.00	6.2%
2) Classified Salaries		2000-2999	7,834,882.00	7,898,197.00	15,733,079.00	7,997,032.00	9,100,331.00	17,097,363.00	8.7%
3) Employee Benefits		3000-3999	6,124,345.00	10,520,810.09	16,645,155.09	6,563,436.00	11,996,227.00	18,559,663.00	11.5%
4) Books and Supplies		4000-4999	183,188.00	2,621,080.00	2,804,268.00	327,499.00	7,138,920.00	7,466,419.00	166.3%
5) Services and Other Operating Expenditures		5000-5999	5,606,552.00	10,560,321.00	16,166,873.00	6,012,911.00	11,837,008.00	17,849,919.00	10.4%
6) Capital Outlay		6000-6999	175,768.00	1,094,780.00	1,270,548.00	134,650.00	855,388.00	990,038.00	-22.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	627,655.00	350,884.00	978,539.00	590,293.00	345,496.00	935,789.00	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,073,954.00)	2,542,079.00	(531,875.00)	(4,423,705.00)	3,893,848.00	(529,857.00)	-0.4%
9) TOTAL, EXPENDITURES			21,245,028.00	45,247,521.00	66,492,549.00	20,883,471.00	55,748,225.00	76,631,696.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,197,685.00	(6,833,306.00)	3,364,379.00	8,437,393.00	(7,528,886.00)	908,507.00	-73.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,710,388.00	2,443.00	2,712,831.00	2,836,793.00	2,443.00	2,839,236.00	4.7%
2) Other Sources/Uses									
a) Sources		6930-6979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,713,750.00)	5,713,750.00	0.00	(6,178,578.00)	6,178,578.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,424,138.00)	5,711,307.00	(2,712,831.00)	(9,015,371.00)	6,176,135.00	(2,839,236.00)	4.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,773,547.00	(1,121,999.00)	651,548.00	(577,978.00)	(1,352,751.00)	(1,930,729.00)	-396.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,964,635.65	17,863,053.33	26,827,688.98	10,738,182.65	16,741,054.33	27,479,236.98	2.4%
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)			8,964,635.65	17,863,053.33	26,827,688.98	10,738,182.65	16,741,054.33	27,479,236.98	2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,964,635.65	17,863,053.33	26,827,688.98	10,738,182.65	16,741,054.33	27,479,236.98	2.4%
2) Ending Balance, June 30 (E + F1e)			10,738,182.65	16,741,054.33	27,479,236.98	10,160,204.65	15,388,303.33	25,548,507.98	-7.0%
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	16,741,055.14	16,741,055.14	0.00	15,388,304.14	15,388,304.14	-8.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,983,280.00	0.00	2,983,280.00	3,612,356.00	0.00	3,612,356.00	21.1%
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	3,989,553.00	0.00	3,989,553.00	4,597,902.00	0.00	4,597,902.00	15.2%
Unassigned/Unappropriated Amount		9790	3,755,349.65	(0.81)	3,755,348.84	1,939,946.65	(0.81)	1,939,945.84	-48.3%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakf	72.00	0.00
5640	Medi-Cal Billing Option	170,863.84	170,863.84
6015	Adults in Correctional Facilities	428,619.73	491,281.73
6300	Lottery: Instructional Materials	213,754.15	133,786.15
6371	CalWORKs for ROCP or Adult Education	21,446.00	0.00
6500	Special Education	2,863,097.47	2,872,766.47
7311	Classified School Employee Professional Development Block Grant	31,112.79	21,057.79
7810	Other Restricted State	209,945.97	196,795.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	991,659.23	991,503.23
9010	Other Restricted Local	11,810,483.96	10,510,248.96
Total, Restricted Balance		16,741,055.14	15,388,304.14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	869,827.00	908,957.00	4.5%
2) Federal Revenue		8100-8299	1,030,204.00	1,086,436.00	5.5%
3) Other State Revenue		8300-8599	260,802.00	535,778.00	105.4%
4) Other Local Revenue		8600-8799	550,053.00	515,638.00	-6.3%
5) TOTAL, REVENUES			2,710,886.00	3,046,809.00	12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,267,321.00	1,408,672.00	11.2%
2) Classified Salaries		2000-2999	591,256.00	634,624.00	7.3%
3) Employee Benefits		3000-3999	1,101,523.00	1,293,103.00	17.4%
4) Books and Supplies		4000-4999	70,840.00	117,015.00	65.2%
5) Services and Other Operating Expenditures		5000-5999	388,533.00	383,412.00	-1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	305,661.00	349,219.00	14.3%
9) TOTAL, EXPENDITURES			3,725,134.00	4,186,045.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,014,248.00)	(1,139,236.00)	12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,012,831.00	1,139,236.00	12.5%
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			1,012,831.00	1,139,236.00	12.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,417.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	509,179.73	507,762.73	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			509,179.73	507,762.73	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			509,179.73	507,762.73	-0.3%
2) Ending Balance, June 30 (E + F1e)			507,762.73	507,762.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,762.73	7,762.73	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	500,000.00	500,000.00	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	943,962.00	954,621.00	1.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			943,962.00	954,621.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	177,465.00	188,949.00	6.5%
2) Classified Salaries		2000-2999	243,581.00	241,989.00	-0.7%
3) Employee Benefits		3000-3999	250,581.00	280,659.00	12.0%
4) Books and Supplies		4000-4999	500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	247,447.00	261,174.00	5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	142,864.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,670.00	33,276.00	8.5%
9) TOTAL, EXPENDITURES			1,093,108.00	1,006,047.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(149,146.00)	(51,426.00)	-65.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,146.00)	(51,426.00)	-65.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,079.16	111,933.16	-57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,079.16	111,933.16	-57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,079.16	111,933.16	-57.1%
2) Ending Balance, June 30 (E + F1e)			111,933.16	60,507.16	-45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	111,933.16	60,507.16	-45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	848,730.00	435,243.00	-48.7%
3) Other State Revenue		8300-8599	1,620,076.00	1,258,129.00	-22.3%
4) Other Local Revenue		8600-8799	451,853.00	470,957.00	4.2%
5) TOTAL REVENUES			2,920,659.00	2,164,329.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	123,819.00	132,223.00	6.8%
2) Classified Salaries		2000-2999	444,563.00	403,906.00	-9.1%
3) Employee Benefits		3000-3999	277,027.00	303,269.00	9.5%
4) Books and Supplies		4000-4999	20,044.00	21,730.00	8.4%
5) Services and Other Operating Expenditures		5000-5999	1,859,662.00	1,155,839.00	-37.8%
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	195,544.00	147,362.00	-24.6%
9) TOTAL EXPENDITURES			2,920,659.00	2,164,329.00	-25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	15,000.00	50.0%
5) TOTAL REVENUES			10,000.00	15,000.00	50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	15,000.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,710,000.00	1,715,000.00	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,632,221.39	7,342,221.39	30.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,632,221.39	7,342,221.39	30.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,632,221.39	7,342,221.39	30.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	7,342,221.39	9,057,221.39	23.4%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	0.0%
5) TOTAL REVENUES			400.00	400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400.00	400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,130.01	28,530.01	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,130.01	28,530.01	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,130.01	28,530.01	1.4%
2) Ending Balance, June 30 (E + F1e)			28,530.01	28,930.01	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,530.01	28,930.01	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	123.41	123.41	123.41	110.00	110.00	110.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	123.41	123.41	123.41	110.00	110.00	110.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	190.37	190.37	190.37	180.00	180.00	180.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	18.05	18.05	18.05	11.00	11.00	11.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	208.42	208.42	208.42	191.00	191.00	191.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	331.83	331.83	331.83	301.00	301.00	301.00
4. Adults in Correctional Facilities	259.00	259.00	259.00	250.00	250.00	250.00
5. County Operations Grant ADA	170,323.00	170,323.00	170,323.00	169,797.00	169,797.00	169,797.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	35.36	35.36	35.36	30.00	30.00	30.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	35.36	35.36	35.36	30.00	30.00	30.00
7. Charter School Funded County Program ADA						
a. County Community Schools	76.08	76.08	76.08	75.00	75.00	75.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	76.08	76.08	76.08	75.00	75.00	75.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	111.44	111.44	111.44	105.00	105.00	105.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	111.44	111.44	111.44	105.00	105.00	105.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		169,797.00	-0.06%	169,700.00	0.00%	169,700.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,622,177.00	-0.19%	26,570,323.00	0.03%	26,578,600.00
2. Federal Revenues	8100-8299	11,605,965.00	-73.84%	3,035,702.00	0.52%	3,051,478.00
3. Other State Revenues	8300-8599	15,373,491.00	-22.47%	11,918,492.00	0.42%	11,968,883.00
4. Other Local Revenues	8600-8799	23,938,570.00	3.38%	24,748,098.00	3.02%	25,494,769.00
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)		77,540,203.00	-14.53%	66,272,615.00	1.24%	67,093,730.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,262,362.00		14,250,188.00
b. Step & Column Adjustment				36,016.00		138,885.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,190.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,262,362.00	-0.09%	14,250,188.00	0.97%	14,389,073.00
2. Classified Salaries						
a. Base Salaries				17,097,363.00		17,077,807.00
b. Step & Column Adjustment				172,774.00		352,060.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(192,330.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,097,363.00	-0.11%	17,077,807.00	2.06%	17,429,867.00
3. Employee Benefits	3000-3999	18,559,663.00	-4.37%	17,748,806.00	3.94%	18,447,994.00
4. Books and Supplies	4000-4999	7,466,419.00	-81.59%	1,374,872.00	-4.69%	1,310,387.00
5. Services and Other Operating Expenditures	5000-5999	17,849,919.00	-14.22%	15,312,347.00	-5.49%	14,472,239.00
6. Capital Outlay	6000-6999	990,038.00	-6.06%	930,038.00	0.00%	930,038.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	935,789.00	-1.44%	922,302.00	0.15%	923,684.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(529,857.00)	1.57%	(538,163.00)	-7.34%	(498,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,839,236.00	2.01%	2,896,165.00	11.60%	3,232,176.00
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)		79,470,932.00	-11.95%	69,974,362.00	0.95%	70,636,814.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,930,729.00)		(3,701,747.00)		(3,543,084.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,479,236.98		25,548,507.98		21,846,760.98
2. Ending Fund Balance (Sum lines C and D1)		25,548,507.98		21,846,760.98		18,303,676.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	13,388,304.14		14,571,350.33		13,698,920.33
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,612,356.00		2,477,243.00		549,028.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,597,902.00		4,024,692.00		4,044,278.00
2. Unassigned/Unappropriated	9790	1,939,945.84		763,475.65		1,450.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,548,507.98		21,846,760.98		18,303,676.98

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,597,902.00		4,024,692.00		4,044,278.00
c. Unassigned/Unappropriated	9790	1,939,946.65		763,475.65		1,450.65
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.81)		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)		6,537,847.84		4,788,167.65		4,045,728.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.23%		6.84%		5.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes						
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, 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)						
		79,470,932.00		69,974,362.00		70,636,814.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		79,470,932.00		69,974,362.00		70,636,814.00
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)		79,470,932.00		69,974,362.00		70,636,814.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,589,418.64		2,099,230.86		2,119,104.42
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,132,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,132,000.00		2,099,230.86		2,119,104.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		169,797.00	-0.06%	169,700.00	0.00%	169,700.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	25,454,217.00	-0.21%	25,401,353.00	0.03%	25,408,166.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	624,567.00	0.00%	624,567.00	0.00%	624,567.00
4. Other Local Revenues	8600-8799	3,242,080.00	0.51%	3,258,513.00	0.91%	3,288,177.00
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	(6,178,578.00)	-13.52%	(5,343,540.00)	-4.75%	(5,089,934.00)
6. Total (Sum lines A1 thru A5c)		23,142,286.00	3.45%	23,940,893.00	1.21%	24,230,976.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				3,681,355.00		3,717,371.00
a. Base Salaries				36,016.00		34,871.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,681,355.00	0.98%	3,717,371.00	0.94%	3,752,242.00
2. Classified Salaries				7,997,032.00		8,169,806.00
a. Base Salaries				172,774.00		189,581.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,997,032.00	2.16%	8,169,806.00	2.32%	8,359,387.00
3. Employee Benefits	3000-3999	6,563,436.00	7.90%	7,081,977.00	4.88%	7,427,720.00
4. Books and Supplies	4000-4999	327,499.00	-0.20%	326,836.00	0.51%	328,508.00
5. Services and Other Operating Expenditures	5000-5999	6,012,911.00	25.41%	7,540,519.00	-10.99%	6,711,797.00
6. Capital Outlay	6000-6999	134,650.00	0.00%	134,650.00	0.00%	134,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	590,293.00	-2.28%	576,806.00	0.24%	578,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,423,705.00)	-18.26%	(3,616,000.00)	0.13%	(3,620,595.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,836,793.00	2.01%	2,893,722.00	11.61%	3,229,733.00
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)		23,720,264.00	13.09%	26,825,687.00	0.28%	26,901,630.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(577,978.00)		(2,884,794.00)		(2,670,654.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,738,182.65		10,160,204.65		7,275,410.65
2. Ending Fund Balance (Sum lines C and D1)		10,160,204.65		7,275,410.65		4,604,756.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,612,356.00		2,477,243.00		549,028.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,597,902.00		4,024,692.00		4,044,278.00
2. Unassigned/Unappropriated	9790	1,939,946.65		763,475.65		1,450.65
f. Total Components of Ending Fund Balance		10,160,204.65		7,275,410.65		4,604,756.65
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,597,902.00		4,024,692.00		4,044,278.00
c. Unassigned/Unappropriated	9790	1,939,946.65		763,475.65		1,450.65
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,537,848.65		4,788,167.65		4,045,728.65
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.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,167,960.00	0.09%	1,168,970.00	0.13%	1,170,434.00
2. Federal Revenues	8100-8299	11,605,965.00	-73.84%	3,035,702.00	0.52%	3,051,478.00
3. Other State Revenues	8300-8599	14,748,924.00	-23.43%	11,293,925.00	0.45%	11,344,316.00
4. Other Local Revenues	8600-8799	20,696,490.00	3.83%	21,489,585.00	3.34%	22,206,592.00
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	6,178,578.00	-13.52%	5,343,540.00	-4.75%	5,089,934.00
6. Total (Sum lines A1 thru A5c)		54,397,917.00	-22.18%	42,331,722.00	1.25%	42,862,754.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				10,581,007.00		10,532,817.00
a. Base Salaries						104,014.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,190.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,581,007.00	-0.46%	10,532,817.00	0.99%	10,636,831.00
2. Classified Salaries				9,100,331.00		8,908,001.00
a. Base Salaries						162,479.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(192,330.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,100,331.00	-2.11%	8,908,001.00	1.82%	9,070,480.00
3. Employee Benefits	3000-3999	11,996,227.00	-11.08%	10,666,829.00	3.31%	11,020,274.00
4. Books and Supplies	4000-4999	7,138,920.00	-85.32%	1,048,036.00	-6.31%	981,879.00
5. Services and Other Operating Expenditures	5000-5999	11,837,008.00	-34.34%	7,771,828.00	-0.15%	7,760,442.00
6. Capital Outlay	6000-6999	855,388.00	-7.01%	795,388.00	0.00%	795,388.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	345,496.00	0.00%	345,496.00	0.00%	345,496.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,893,848.00	-20.96%	3,077,837.00	1.43%	3,121,951.00
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)		55,750,668.00	-22.60%	43,148,675.00	1.36%	43,735,184.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,352,751.00)		(816,953.00)		(872,430.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,741,054.33		15,388,303.33		14,571,350.33
2. Ending Fund Balance (Sum lines C and D1)		15,388,303.33		14,571,350.33		13,698,920.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,388,304.14		14,571,350.33		13,698,920.33
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	(0.81)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,388,303.33		14,571,350.33		13,698,920.33

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decreases are due to one-time funding ending, and costs shifting to unrestricted resources. Assumptions are based on School Services of California Dartboard.						

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 (2018-19)	170,253.00	170,409.00		N/A	Met
Second Prior Year (2019-20)	170,413.00	169,780.31		0.4%	Met
First Prior Year (2020-21)	170,332.00	170,323.00		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 (2018-19)	138.91	250.35	170,409.00	0.00
Second Prior Year (2019-20)	124.60	208.42	169,780.31	0.00
First Prior Year (2020-21)	123.41	208.42	170,323.00	0.00
Historical Average:	128.97	222.40	170,170.77	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2021-22) (historical average plus 2%):	131.55	226.85	173,574.19	0.00
1st Subsequent Year (2022-23) (historical average plus 4%):	134.13	231.30	176,977.60	0.00
2nd Subsequent year (2023-24) (historical average plus 6%):	136.71	235.74	180,381.02	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 (2021-22)	110.00	191.00	169,797.00	0.00
1st Subsequent Year (2022-23)	110.00	191.00	169,700.00	0.00
2nd Subsequent Year (2023-24)	110.00	191.00	169,700.00	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)¹ 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.

¹ 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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	28,839,929.00	26,622,177.00	26,570,323.00	26,578,600.00
c. Charter Funded County Program				
c1. LCFF Entitlement				
d. Total LCFF (Sum of a or b, and c)	28,839,929.00	26,622,177.00	26,570,323.00	26,578,600.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	170,323.00	169,797.00	169,700.00	169,700.00
b. Prior Year ADA (Funded)		170,323.00	169,797.00	169,700.00
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)	28,839,929.00	26,622,177.00	26,570,323.00	
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%	

Step 3 - Weighted Change in Population and Funding Level

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

III. Alternative Education Grant

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	123.41	110.00	110.00	110.00
b. Prior Year ADA (Funded)		123.41	110.00	110.00
c. Difference (Step 1a minus Step 1b)		(13.41)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-10.87%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	28,839,929.00	26,622,177.00	26,570,323.00
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)	-10.87%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	-10.87%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	-10.87%	0.00%	0.00%

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

-11.87% to -9.87%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	36,601,377.00	33,285,909.00	33,285,909.00	33,285,909.00
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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	50,210,026.00	46,811,689.00		
County Office's Projected Change in LCFF Revenue:		-6.77%	-100.00%	0.00%
Standard:		-11.87% to -9.87%	-1.00% to 1.00%	-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 property tax projections and lower LCFF revenues projected.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-6.77%	-100.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-11.77% to -1.77%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	45,804,196.00		
Budget Year (2021-22)	49,919,388.00	8.98%	Not Met
1st Subsequent Year (2022-23)	49,076,801.00	-1.69%	Not Met
2nd Subsequent Year (2023-24)	50,266,934.00	2.43%	Met

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

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

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

Explanation:
 (required if NOT met)

21-22 Salary and benefit cost increase was due to one-time COVID-19 funding and increase in staff to support student learning as well as a 3% increase in the salary schedules. 22-23 Salary and benefit decrease is due to one-time COVID-19 funding decreases and projected additional staff support decreases.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	-6.77%	-100.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-16.77% to 3.23%	-110.00% to -90.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-11.77% to -1.77%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

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

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

First Prior Year (2020-21)	5,604,546.00		
Budget Year (2021-22)	11,605,965.00	107.08%	Yes
1st Subsequent Year (2022-23)	3,035,702.00	-73.84%	Yes
2nd Subsequent Year (2023-24)	3,051,478.00	0.52%	No

Explanation:
(required if Yes)

Anticipated federal one-time grants received for COVID-19, ESSER.

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

First Prior Year (2020-21)	13,660,632.00		
Budget Year (2021-22)	15,373,491.00	12.54%	Yes
1st Subsequent Year (2022-23)	11,918,492.00	-22.47%	Yes
2nd Subsequent Year (2023-24)	11,968,883.00	0.42%	No

Explanation:
(required if Yes)

21-22 Anticipated \$2.5m projected one-time grants for In Person Instruction, and Expanded Learning Opportunities grants. 22-23 The In Person Instruction and Expanded Learning Opportunities grants reduction/expiration.

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

First Prior Year (2020-21)	21,751,821.00		
Budget Year (2021-22)	23,938,570.00	10.05%	Yes
1st Subsequent Year (2022-23)	24,748,096.00	3.38%	Yes
2nd Subsequent Year (2023-24)	25,494,769.00	3.02%	No

Explanation:
(required if Yes)

Projected revenue increases in the following programs: Court and Community School local donations, Special Education local donations, Special Education SDC District Billing, Special Education one-on-one student support revenues, and increase in Transportation District Billing due to school's re-opening in in person instruction.

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

First Prior Year (2020-21)	2,804,268.00		
Budget Year (2021-22)	7,466,419.00	166.25%	Yes
1st Subsequent Year (2022-23)	1,374,872.00	-81.59%	Yes
2nd Subsequent Year (2023-24)	1,310,387.00	-4.69%	No

Explanation:
(required if Yes)

Due to the one-time COVID-19 related revenue, books and supplies for support in the in-person instruction is expected to increase for 21-22, and expected to decrease in 22-23 as these funds are one-time grants.

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

First Prior Year (2020-21)	16,166,873.00		
Budget Year (2021-22)	17,849,919.00	10.41%	Yes
1st Subsequent Year (2022-23)	15,312,347.00	-14.22%	Yes
2nd Subsequent Year (2023-24)	14,472,239.00	-5.49%	Yes

Explanation:
(required if Yes)

Due to the one-time COVID-19 related revenue, services and other operating expenditures to support in-person instruction is expected to increase for 21-22, and expected to decrease in 22-23 as these funds are one-time grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2020-21)	41,016,999.00		
Budget Year (2021-22)	50,918,026.00	24.14%	Not Met
1st Subsequent Year (2022-23)	39,702,292.00	-22.03%	Not Met
2nd Subsequent Year (2023-24)	40,515,130.00	2.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2020-21)	18,971,141.00		
Budget Year (2021-22)	25,316,338.00	33.45%	Not Met
1st Subsequent Year (2022-23)	16,687,219.00	-34.09%	Not Met
2nd Subsequent Year (2023-24)	15,782,626.00	-5.42%	Met

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

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

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

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

Anticipated federal one-time grants received for COVID-19, ESSER.

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

21-22 Anticipated \$2.5m projected one-time grants for In Person Instruction, and Expanded Learning Opportunities grants. 22-23 The In Person Instruction and Expanded Learning Opportunities grants reduction/expiration.

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

Projected revenue increases in the following programs: Court and Community School local donations, Special Education local donations, Special Education SDC District Billing, Special Education one-on-one student support revenues, and increase in Transportation District Billing due to school's re-opening for in person instruction.

- 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 one-time COVID-19 related revenue, books and supplies for support in the in-person instruction is expected to increase for 21-22, and expected to decrease in 22-23 as these funds are one-time grants.

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

Due to the one-time COVID-19 related revenue, services and other operating expenditures to support in-person instruction is expected to increase for 21-22, and expected to decrease in 22-23 as these funds are one-time grants.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	23,720,264.00	711,607.92	1,000,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
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)	4,470,570.00	0.00	3,989,553.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	534,245.81	8,954,635.65	3,755,349.65
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	(136,045.81)	(0.81)
e. Available Reserves (Lines 1a through 1d)	5,004,815.81	8,818,589.84	7,744,901.84
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	77,109,156.38	69,319,747.94	69,205,380.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	77,109,156.38	69,319,747.94	69,205,380.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	6.5%	12.7%	11.2%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	4.2%	3.7%

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

²A 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 (2018-19)	1,329,471.49	29,864,940.63	N/A	Met
Second Prior Year (2019-20)	232,826.84	28,638,693.10	N/A	Met
First Prior Year (2020-21)	1,773,547.00	23,955,416.00	N/A	Met
Budget Year (2021-22) (Information only)	(577,978.00)	23,720,264.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,317,999
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

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

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

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

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	6,320,566.00	7,402,337.32	N/A	Met
Second Prior Year (2019-20)	9,822,766.32	8,731,808.81	11.1%	Not Met
First Prior Year (2020-21)	8,047,832.81	8,964,635.65	N/A	Met
Budget Year (2021-22) (Information only)	10,738,182.65			

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

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

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

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

Explanation: (required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	79,470,932	69,974,362	70,636,814
County Office's Reserve Standard Percentage Level:	2%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	79,470,932.00	69,974,362.00	70,636,814.00
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)	79,470,932.00	69,974,362.00	70,636,814.00
4. Reserve Standard Percentage Level	2%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,589,418.64	2,099,230.86	2,119,104.42
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,132,000.00	2,099,230.86	2,119,104.42

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,597,902.00	4,024,692.00	4,044,278.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,939,946.65	763,475.65	1,450.65
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)	(0.81)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	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	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	6,537,847.84	4,788,167.65	4,045,728.65
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.23%	6.84%	5.73%
County Office's Reserve Standard (Section 8A, Line 7):	2,132,000.00	2,099,230.86	2,119,104.42
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(5,713,750.00)			
Budget Year (2021-22)	(6,178,578.00)	464,828.00	8.1%	Met
1st Subsequent Year (2022-23)	(5,343,540.00)	(835,038.00)	-13.5%	Not Met
2nd Subsequent Year (2023-24)	(5,089,934.00)	(253,606.00)	-4.7%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2020-21)	2,712,831.00			
Budget Year (2021-22)	2,839,236.00	126,405.00	4.7%	Met
1st Subsequent Year (2022-23)	2,896,165.00	56,929.00	2.0%	Met
2nd Subsequent Year (2023-24)	3,232,176.00	336,011.00	11.6%	Not 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) 22-23 contributions are projected to be lower as programs are anticipated to generate more revenues.

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

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The transfers to the Charter School LCFF are expected to increase with declining enrollment.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		various programs	OBJ 1xxx-3999	841,577

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, 2021
BANS	5	IRS subsidy/RDA revenues	OBJ 7438/7439	1,426,599
TOTAL:				2,268,176

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
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 (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
BANS	345,496	339,895	334,073	328,022
Total Annual Payments:	345,496	339,895	334,073	328,022
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Eligibility 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 get 10yrs @ 60. Benefits: Pre-65, the agency pays the highest single HMO 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,843,323.00	1,856,949.00	1,870,396.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,090,032.00	1,104,128.00	1,067,897.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	789,958.00	716,919.00	689,389.00
d. Number of retirees receiving OPEB benefits	46/249	45/257	39/269

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	92.6	93.3	93.3	93.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

[]

3. Period covered by the agreement:

Begin Date: [] End Date: []

4. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
--	--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
-----	-----	-----

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

158,096

6. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
included	2,145,152	2,241,684
93.0%	93.0%	93.0%
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		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
included	120,088	121,289
	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	165.1	176.7	176.7	176.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
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")			

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

One Year Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

--

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

Negotiations Not Settled

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

191,710

6. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
included	3,803,119	3,974,259
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		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
included	265,898	271,214

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	58.3	58.4	58.4	58.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
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

120,522

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	included	1,715,016	1,792,192
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	included	66,056	66,496
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)

New Deputy Superintendent, Business and Administrative Services will commence employment August 1st, 2021.
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End of County Office Budget Criteria and Standards Review
