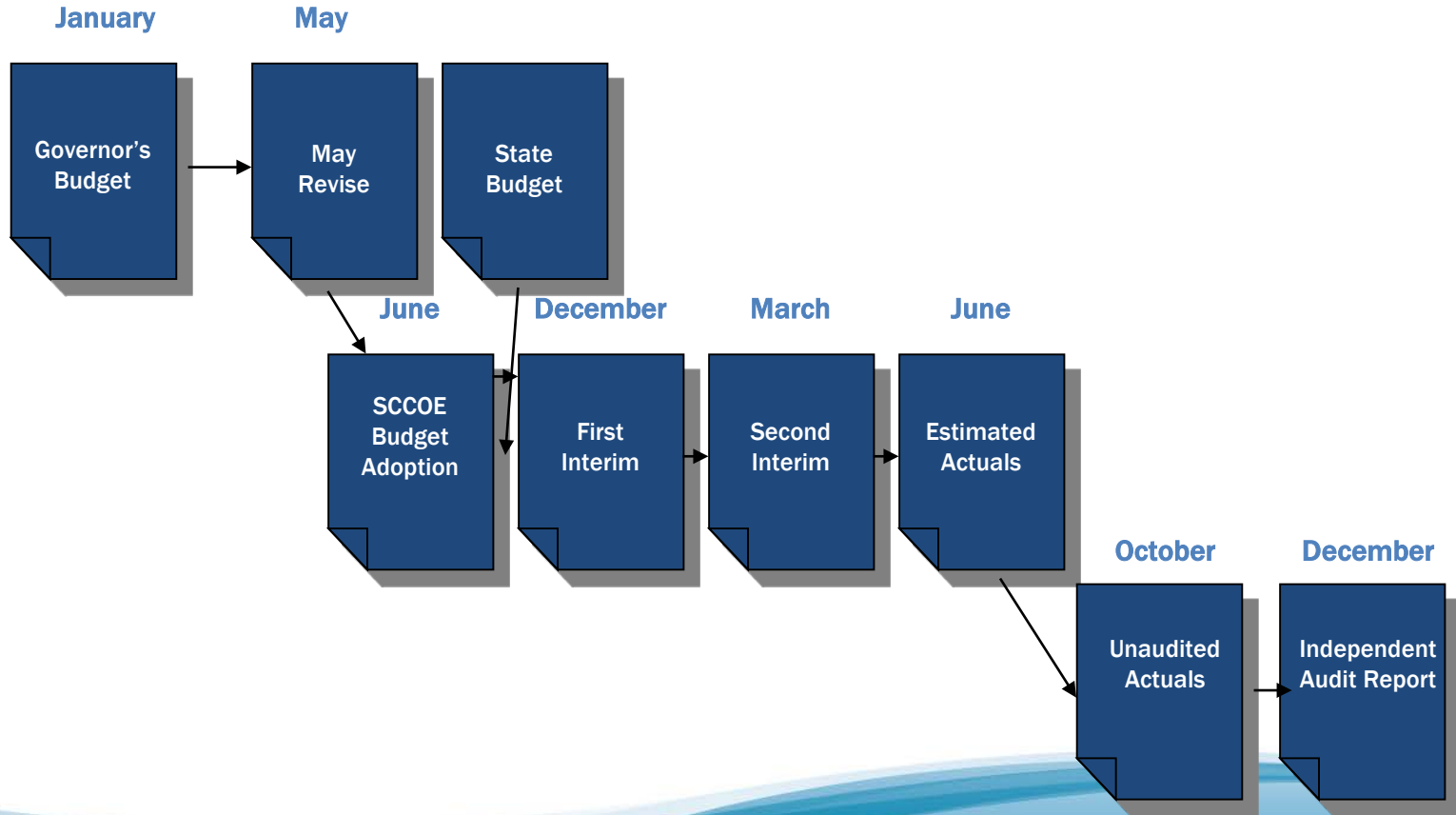


Board of Education 2020-21 Proposed Budget Adoption

June 17, 2020

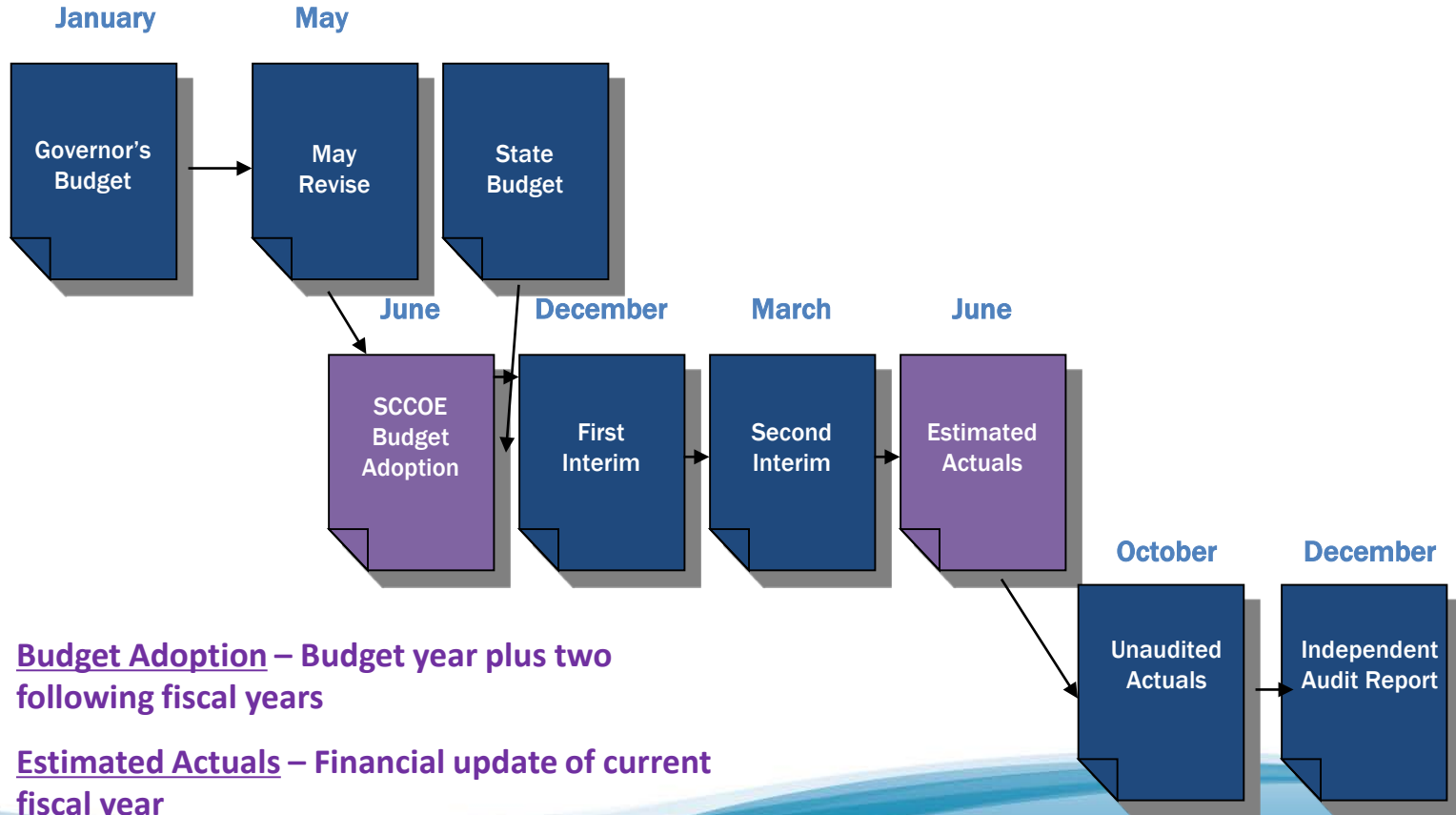
BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS

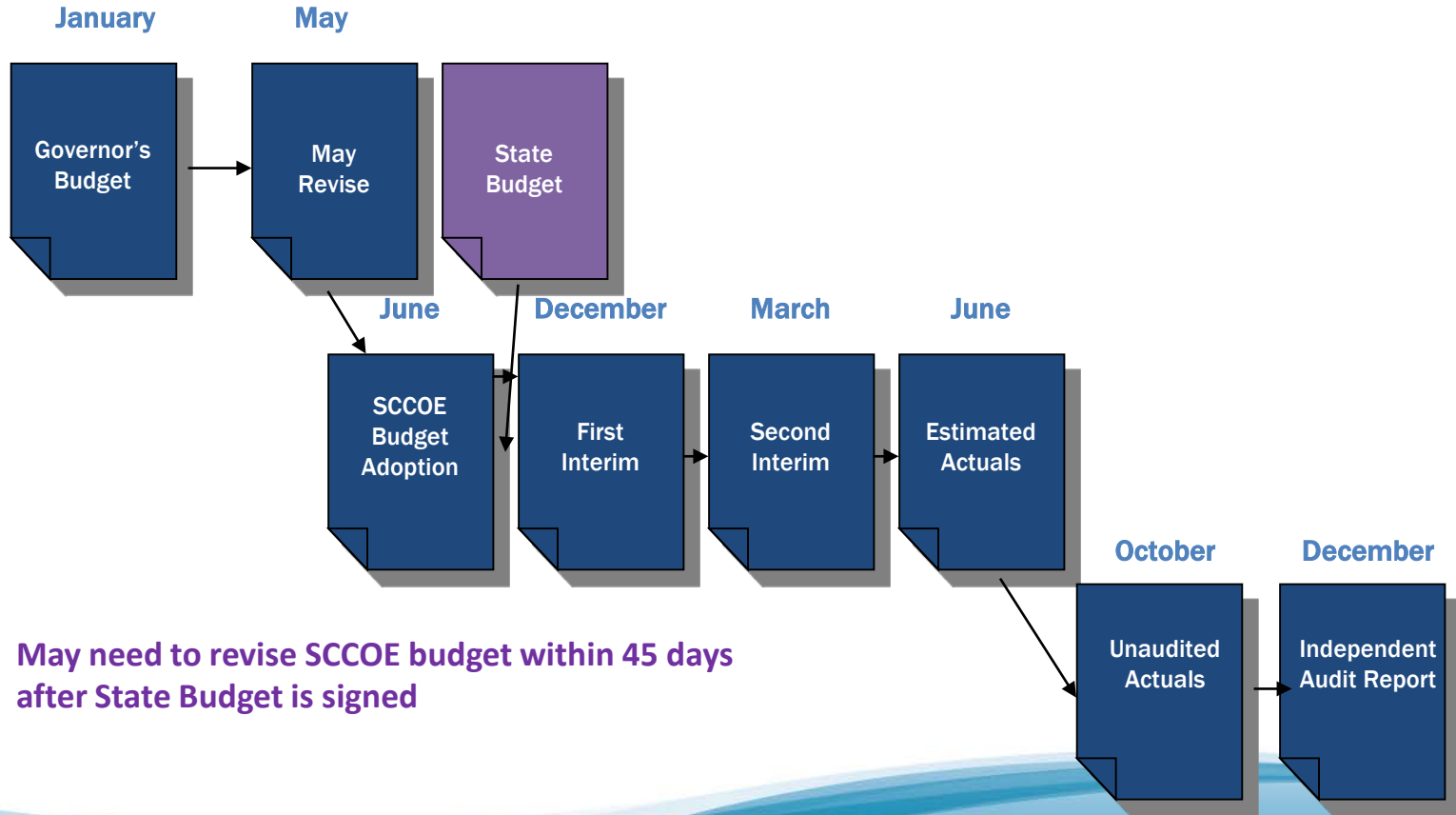


- **Budget Adoption** – Budget year plus two following fiscal years
- **Estimated Actuals** – Financial update of current fiscal year



BUDGETING AND FINANCIAL REPORTING

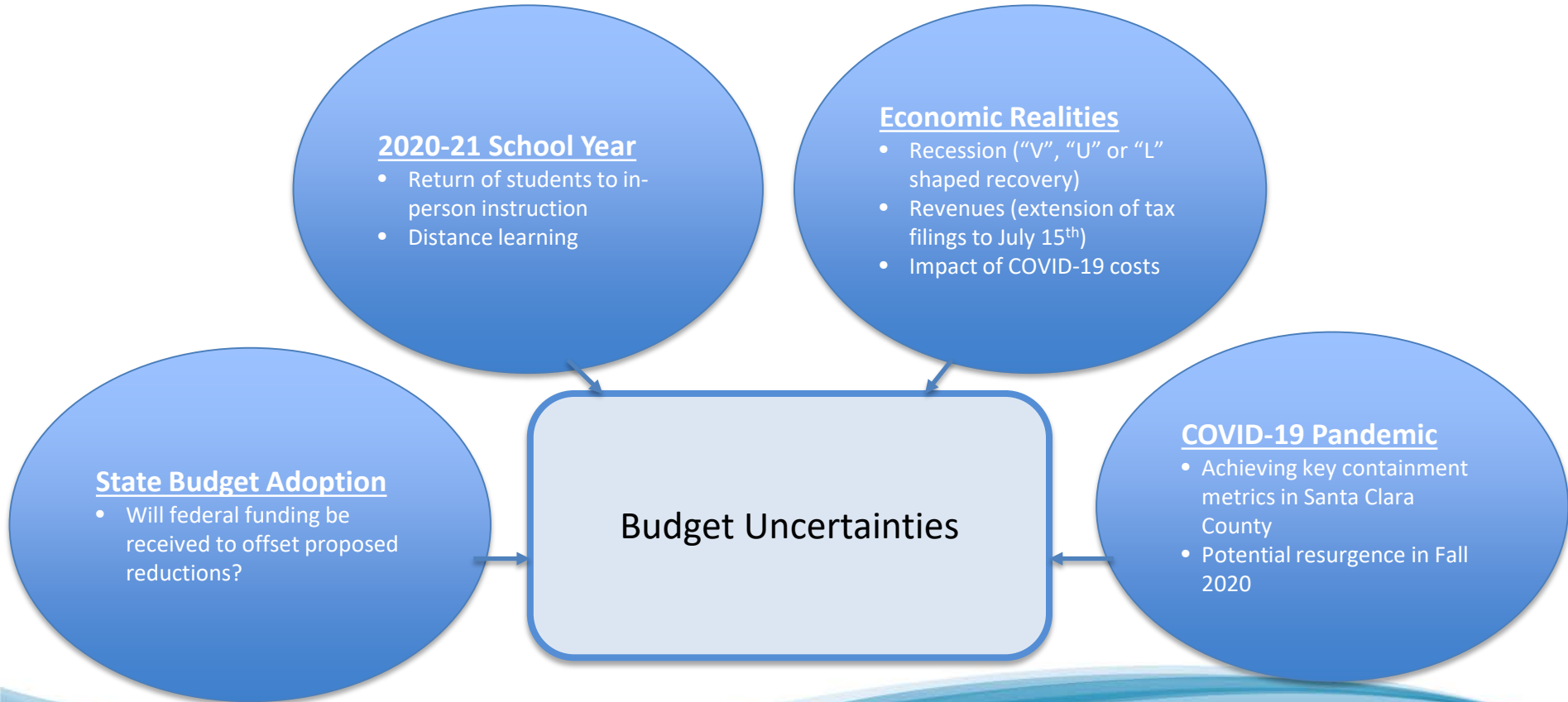
A TWO-YEAR PROCESS



- **May need to revise SCCOE budget within 45 days after State Budget is signed**



Many Uncertainties Going Into 2020-21



Governor's May Revise Proposition 98 Highlights

- 10% Local Control Funding Formula (LCFF) Reduction eliminates Statutory Cost of Living Adjustment (COLA) of 2.31% for a net reduction to LCFF funding of 7.92%.
- Deferral of June 2020 Apportionment to July 2020 and \$5.3 billion deferral of 2020-21 Apportionments for April, May and June 2021-22.
- Redirecting \$2.3 billion for employer long-term liability to further reduce CalPERS and CalSTRS contribution rates in 2020-21 and 2021-22.



Governor’s vs. Senate Proposition 98 Proposal Comparison

Proposition 98 Budget Highlights	Governor’s Proposal	Senate’s Proposal
LCFF for districts and charters	Reduction of \$5.26 billion	No Reduction
LCFF COLA	No COLA	Increase of \$1.14 billion
Payment Deferrals	\$3.41 billion	\$3.41 billion
County Office of Education LCFF	Reduction of \$106.5 million	No reduction
“Trigger” language dependent on Federal Funds	If Federal Funds received, LCFF restored	If Federal Funds NOT received, more deferrals.



SCCOE Impact of Governor's May Revise

- LCFF Reduction of 10%
 - Reduction of \$3.29 million annually
 - Community Schools - \$486,402
 - Court Schools - \$147,758
 - Opportunity Youth Academy - \$62,638
- Total reduction of \$9.87 million over 3 years (FY20-21, 21-22 and 22-23)



SCCOE Impact of Governor's May Revise

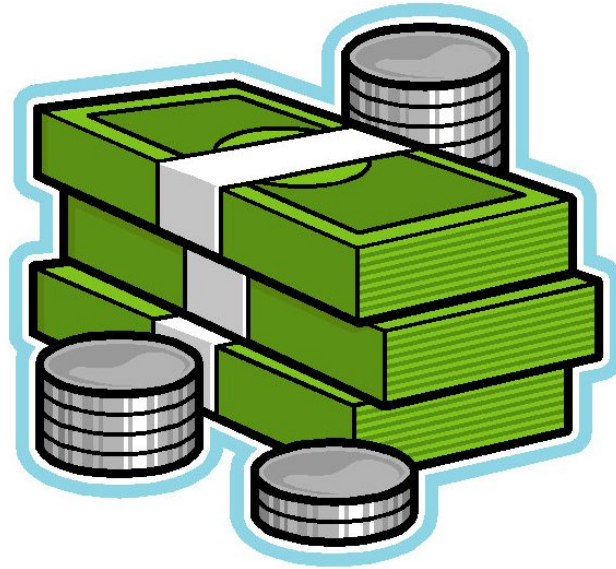
- Estimated Apportionment Deferrals
 - \$1.4 million in June 2020
 - \$1.3 million in April, May and June 2021; \$3.9 million for 2021
- CalPERS Employer Liability Reduction - \$2.9M
 - \$1.4 FY20-21, \$1.5 FY21-22
- CalSTRS Employer Liability Reduction - \$2.3M
 - \$1.2 FY20-21, \$1.1 FY21-22



Santa Clara County Office of Education 2020-21 Proposed Budget



2020-21 County School Service Fund Revenue



2020-21 County School Service Fund Proposed Budget - Sources of Revenues

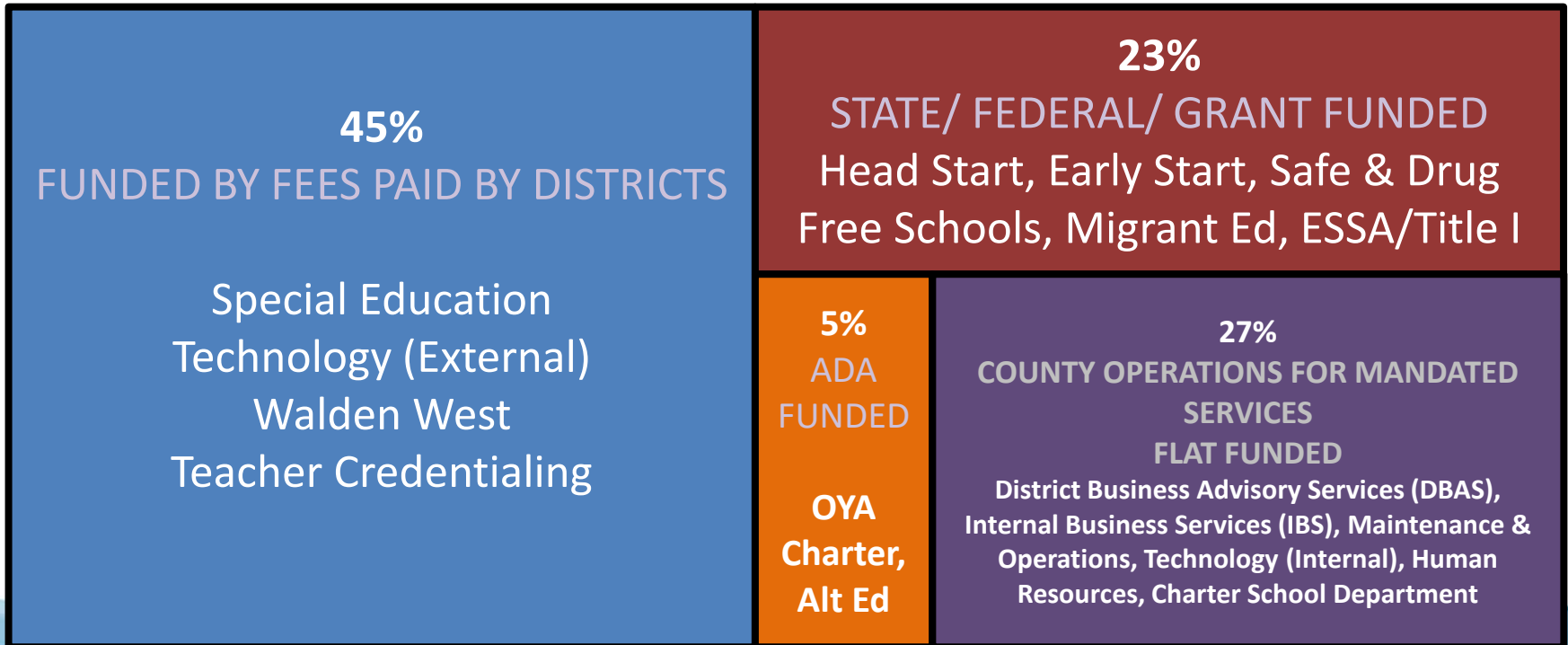
The following table provides the Santa Clara County Office of Education's 2020-21 projected County School Service Fund (General Fund) revenues estimated at \$265.7 million.

Revenue Category	2020-21 Budget Unrestricted	2020-21 Budget Restricted	2020-21 Budget Total	% of Total
LCFF - State Aid	\$7,965,547	\$0	\$7,965,547	3.00%
LCFF Sources	68,916,468	86,836,071	155,752,539	58.61%
Federal Revenue	420,280	49,230,126	49,650,406	18.69%
Other State Revenue	437,542	13,998,215	14,435,757	5.43%
Other Local Revenue	9,057,728	28,500,043	37,557,771	14.14%
Lottery	251,349	88,710	340,059	0.13%
Total Revenue	\$87,048,914	\$178,653,165	\$265,702,079	100%



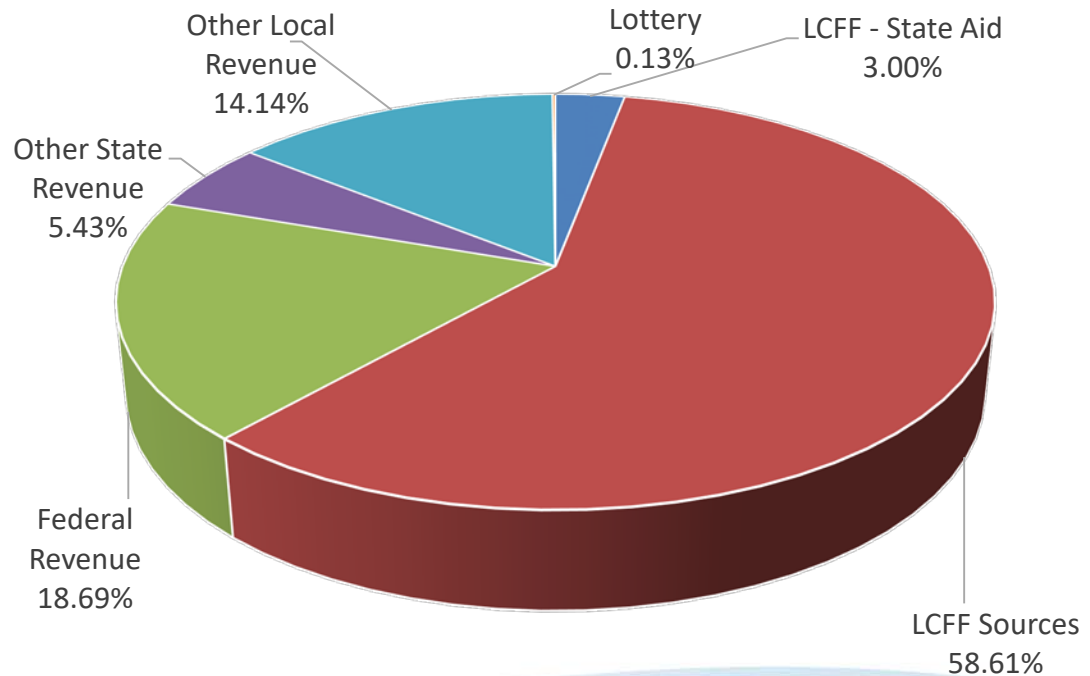
Funding Sources by Program

TOTAL SCCOE REVENUE - \$265.70 million



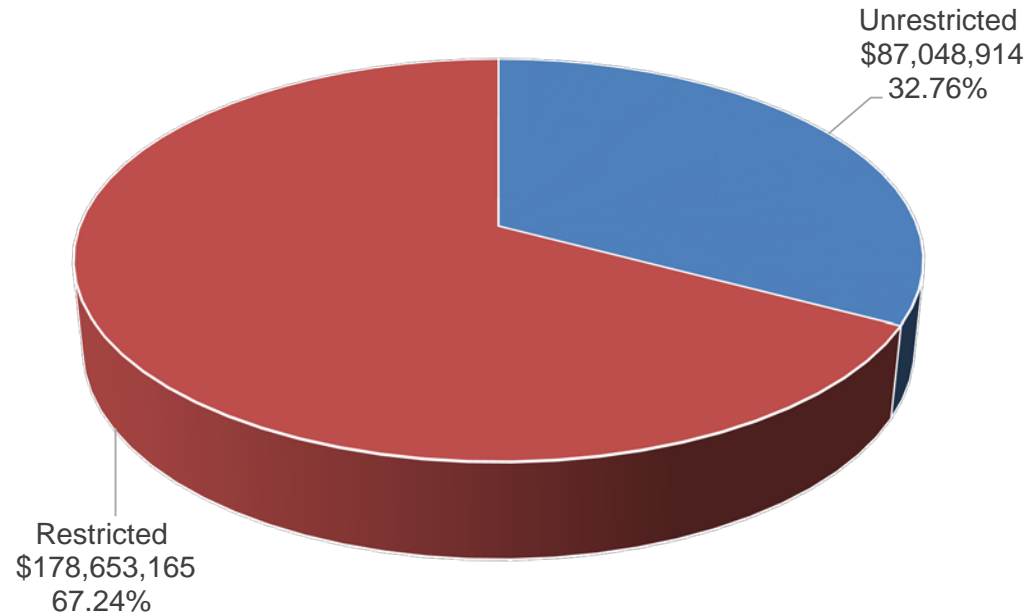
2020-21 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of revenues.



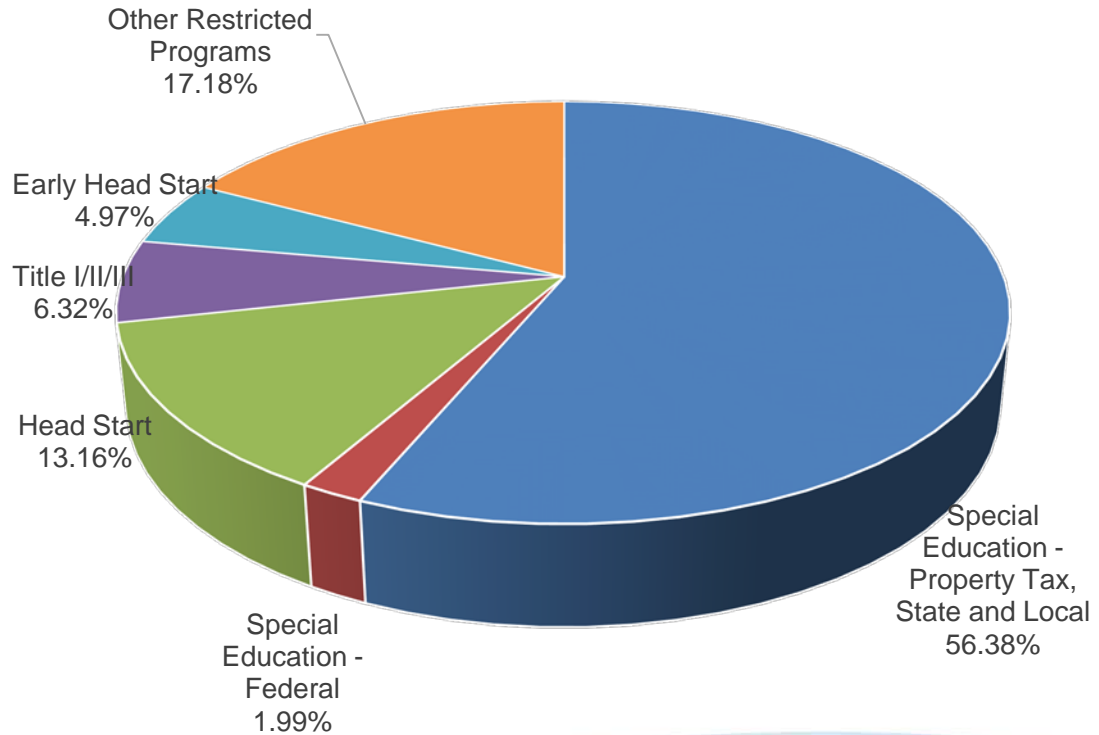
2020-21 County School Service Fund Proposed Budget - Sources of Revenues

The following pie chart provides the breakdown of restricted and unrestricted revenue.



2020-21 County School Service Fund Proposed Budget - Sources of Restricted Revenues

The following pie chart provides the breakdown of restricted programs' revenues.



2020-21 County School Service Fund Expenditures



2020-21 County School Service Fund Proposed Budget - Projected Expenditures

The following table provides the Santa Clara County Office of Education's 2020-21 projected County School Service Fund expenditures estimated at \$287.49 M.

In 2020-21, 73.70% of expenditures are for Salaries & Benefits.

Certificated Salaries	\$56,975,497	19.82%
Classified Salaries	68,406,709	23.79%
Employee Benefits	60,628,900	21.09%
Sub-total Salaries & Benefits	186,011,106	64.70%
Books/Supplies	8,150,406	2.83%
Services/Capital Outlay	55,789,651	19.41%
Other Outgo/ Interfund Transfer-out	37,548,349	13.06%
Total Expenditures	\$287,499,512	100.00%
Back-out Return of Local Property Tax	<u>(35,097,317)</u>	
Total Expenditures exclude Return of Local Property Tax	<u>\$252,402,195</u>	
% of Salaries & Benefit over Total Expenditures exclude Return of Local Property Tax	<u><u>73.70%</u></u>	



SCCOE Staffing by Program

TOTAL SCCOE STAFFING – 1,494.96 FTEs

868.21 FTEs
FUNDED BY FEES PAID BY DISTRICTS

Special Education
Technology (External)
Walden West

335.72 FTEs
STATE/ FEDERAL/ GRANT FUNDED

Head Start, Early Start, Safe & Drug Free Schools, Migrant Ed, ESSA/Title I

62.55 FTEs
ADA FUNDED

OYA Charter, Alt Ed

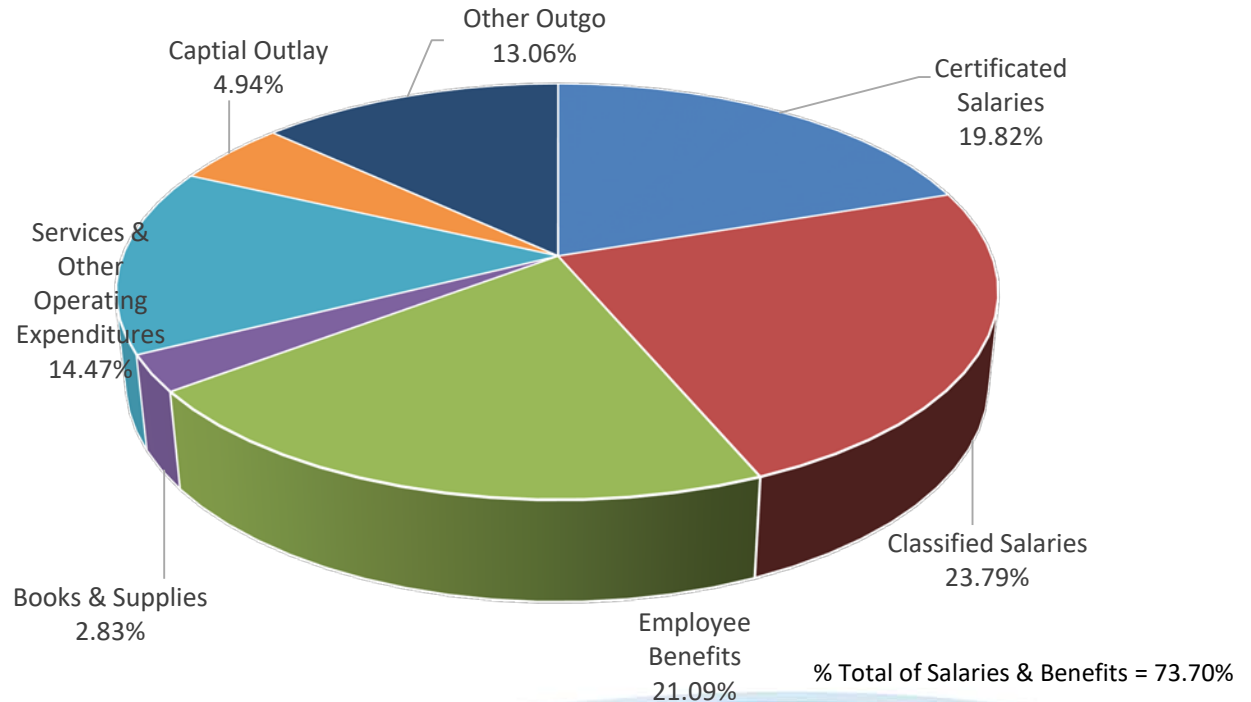
228.48 FTEs
COUNTY OPERATIONS FOR MANDATED SERVICES - FLAT FUNDED

District Business Advisory Services (DBAS), Internal Business Services (IBS), Maintenance & Operations, Technology (Internal), Human Resources, Charter School Department



2020-21 County School Service Fund Proposed Budget - Projected Expenditures

The following pie chart provides the breakdown of expenditures, excluding the return of prior year local property tax, estimated at \$252.40 M (\$287.49 M - \$35.09 M).



2020-21 CSSF Proposed Budget

Unrestricted and Restricted Funds

The following table details the County School Service Fund (CSSF):

The net decrease in fund balance of approximately \$21.79 M is mainly due to:

- The use of carryover funds for one-time capital projects of \$15.57 M
- Walden West revenue reduction of \$2.6 M
- Increased General Fund contribution of \$2.14 M

County School Service Fund (Unrestricted and Restricted)	2020-21	2020-21	2020-21
	Unrestricted	Restricted	Total
Revenues	\$ 87,048,914	\$ 178,653,165	\$ 265,702,079
Interfund Transfer In	-	-	-
Contributions	(751,649)	751,649	-
Total Sources of Funds	\$ 86,297,265	\$ 179,404,814	\$ 265,702,079
Expenditures	\$ 98,423,287	\$ 188,092,225	\$ 286,515,512
Interfund Transfer Out	984,000	-	984,000
Total Usage of Funds	\$ 99,407,287	\$ 188,092,225	\$ 287,499,512
Net Increase/(Decrease) In Fund Balance	\$ (13,110,022)	\$ (8,687,411)	\$ (21,797,433)
Beginning Fund Balance	54,001,375	26,079,202	80,080,577
Ending Fund Balance	\$ 40,891,353	\$ 17,391,791	\$ 58,283,144
Nonspendable	\$ 25,000	\$ -	\$ 25,000
Restricted	-	17,391,791	17,391,791
Committed	-	-	-
Assigned			
Various Assignments	14,537,986	-	14,537,986
Unassigned			
Designated for Economic Uncertainties	11,499,980	-	11,499,980
Unassigned Reserve	\$ 14,828,387	\$ -	\$ 14,828,387



Multi-year Projections



2020-21 County School Service Fund Multi-year Projections - Unrestricted & Restricted

The following table shows SCCOE's projected combined ending fund balances in 2020-21 and the two subsequent fiscal years for unrestricted and restricted programs.

County School Service Fund (Unrestricted and Restricted)	2020-21 Proposed Budget	2021-22 Estimated Budget	2022-23 Estimated Budget
Revenues	\$ 265,702,079	\$ 272,553,796	\$ 272,526,157
Interfund Transfer In	-	-	-
Total Sources of Funds	\$ 265,702,079	\$ 272,553,796	\$ 272,526,157
Expenditures	\$ 286,515,512	\$ 279,291,102	\$ 279,857,773
Interfund Transfer Out	984,000	983,500	976,000
Total Usage of Funds	\$ 287,499,512	\$ 280,274,602	\$ 280,833,773
Net Increase/(Decrease) in Fund Balance	\$ (21,797,433)	\$ (7,720,806)	\$ (8,307,616)
Beginning Fund Balance (Estimated)	80,080,577	58,283,144	50,562,338
Ending Fund Balance	\$ 58,283,144	\$ 50,562,338	\$ 42,254,722
Nonspendable	\$ 25,000	\$ 25,000	\$ 25,000
Restricted	17,391,791	17,140,834	16,748,568
Committed	-	-	-
Assigned			
Various Assignments	14,537,986	13,081,162	11,582,669
Unassigned			
Designated for Economic Uncertainties	11,499,980	11,210,984	11,233,351
Unassigned Reserve	\$ 14,828,387	\$ 9,104,359	\$ 2,665,135

A new year (2022-23) is being added

See breakdown on slide 24

Met the 4% reserve requirement for all three years



2020-21 County School Service Fund Proposed Budget - Fund Balance Assignments

The following are the items that make up the “Various Assignments” from slide 22.

Board Designation (Legal)	\$ 176,000	\$ 176,000	\$ 176,000
Facilities	2,456,838	2,431,976	2,407,114
Deferred Maintenance	1,606,600	1,606,600	1,606,600
Technology and Data Services	7,270,939	5,838,977	4,365,346
Leave Liability	3,027,609	3,027,609	3,027,609
TOTAL	\$ 14,537,986	\$ 13,081,162	\$ 11,582,669



What is happening in the decreases to the COE fund balances?

- The largest portion of the decrease is due to the use of carryover funds for **one-time capital projects**.
 - Other increases are associated with salaries and benefits and pension cost.

Net Increase/(Decrease) in Fund Balance Consists of:	2020-21 Proposed Budget	2021-22 Estimated Budget	2022-23 Estimated Budget
One-time Capital Projects	\$15.57M	\$2.5M	\$1.9M
Increase in Salary and Benefits	\$5.3M	\$3.8M	-
STRS and PERS Increases	-	-	\$3.3M

- The budget has one-time capital projects in 2020-21 and the two subsequent fiscal years; Here are examples of the major projects:

Capital Projects	2020-21	2021-22	2022-23
Walden West Renovation	\$8M	-	-
Ridder Park Renovation	\$3.3M	\$600K	\$1.5M
Snell Roof and HVAC Replacement	\$865K	\$1M	-



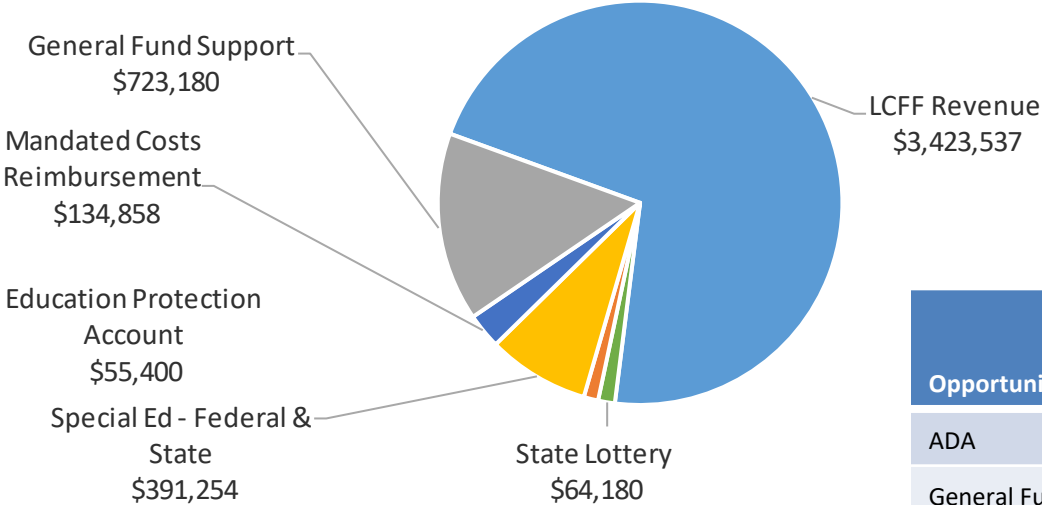
Comparison of Various Proposals Ending Estimated Unrestricted Fund Balance

	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
Per Budget Book	\$14,828,387	\$9,104,358	\$2,665,135
Senate/Assembly Proposal	\$16,328,387	\$12,104,358	\$7,165,135
Governor's Proposal	\$12,828,387	\$5,104,358	(\$3,334,865)



2020-21 Budget and Multi-year Projection

Opportunity Youth Academy (OYA)
Total Projected Revenue \$4,792,409



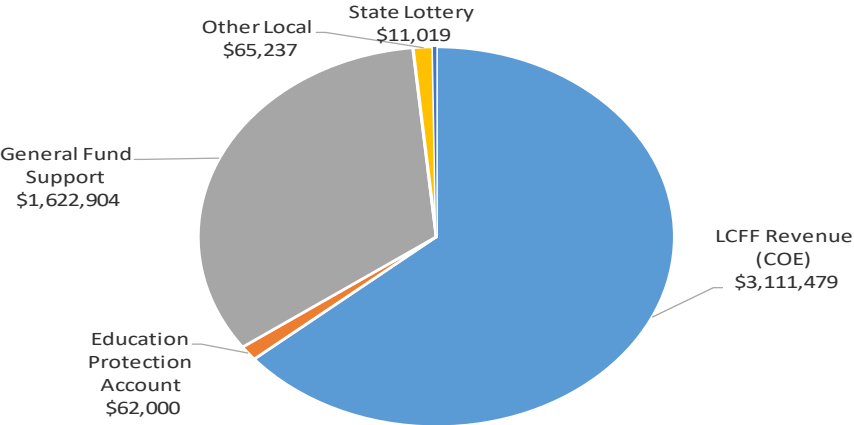
Opportunity Youth Academy	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
ADA	277.00	277.00	277.00
General Fund Support	\$723,180	\$837,015	\$872,760



2020-21 Budget and Multi-year Projection

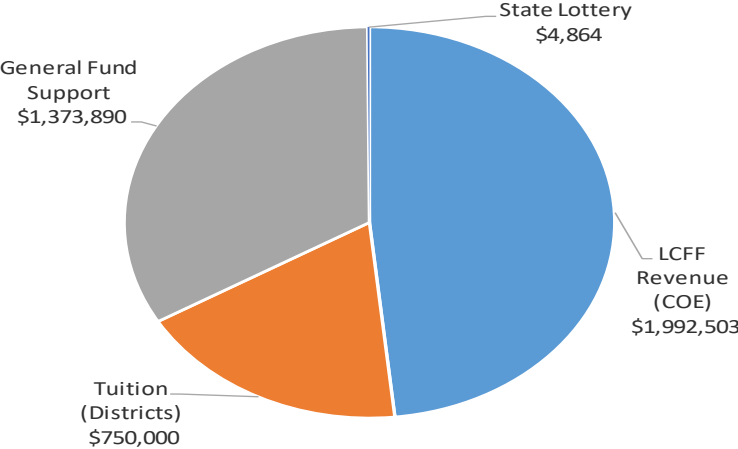
Juvenile Court Schools (JCS)

Total Projected JCS Revenue \$4,872,639



Community Schools (CS)

Total Projected CS Revenue \$4,121,257



Juvenile Court Schools	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
ADA	180.00	180.00	180.00
General Fund Support	\$1,622,904	\$1,631,955	\$1,672,175

Community Schools	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
ADA	130.00	130.00	130.00
General Fund Support	\$1,370,262	\$1,605,629	\$1,630,797



2020-21 Budget and Multi-year Projection Expenditures Assumptions

Estimated STRS and PERS increases for 2020-21 through 2022-23:

	20-21			21-22			22-23		
	%	Est STRS/PERS	Increase over Prior Year*	%	Est STRS/PERS	Increase over Prior Year*	%	Est STRS/PERS	Increase over Prior Year*
STRS	16.15%	8,784,049	(28,057)	16.02%	8,800,475	16,426	18.10%	10,042,539	1,242,065
PERS	20.70%	14,506,869	2,232,095	22.84%	16,166,679	1,659,810	25.50%	18,229,983	2,063,304
*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities									
- 2020-21 year-over-year increase is estimated based on 2019-20 estimated actual and 2020-21 Proposed Budget									
- For 2020-21 through 21-22, assume a 1% step and column increase each year									
- STRS and PERS Rate Sources: CalSTRS and CalPERS									

- STRS increase for 2020-21 through 2022-23 is \$1,230,434
- PERS increase for 2020-21 through 2022-23 is \$5,955,209
- Total pension cost increase is \$7,185,643



2020-21 Estimated Return of Local Property Taxes

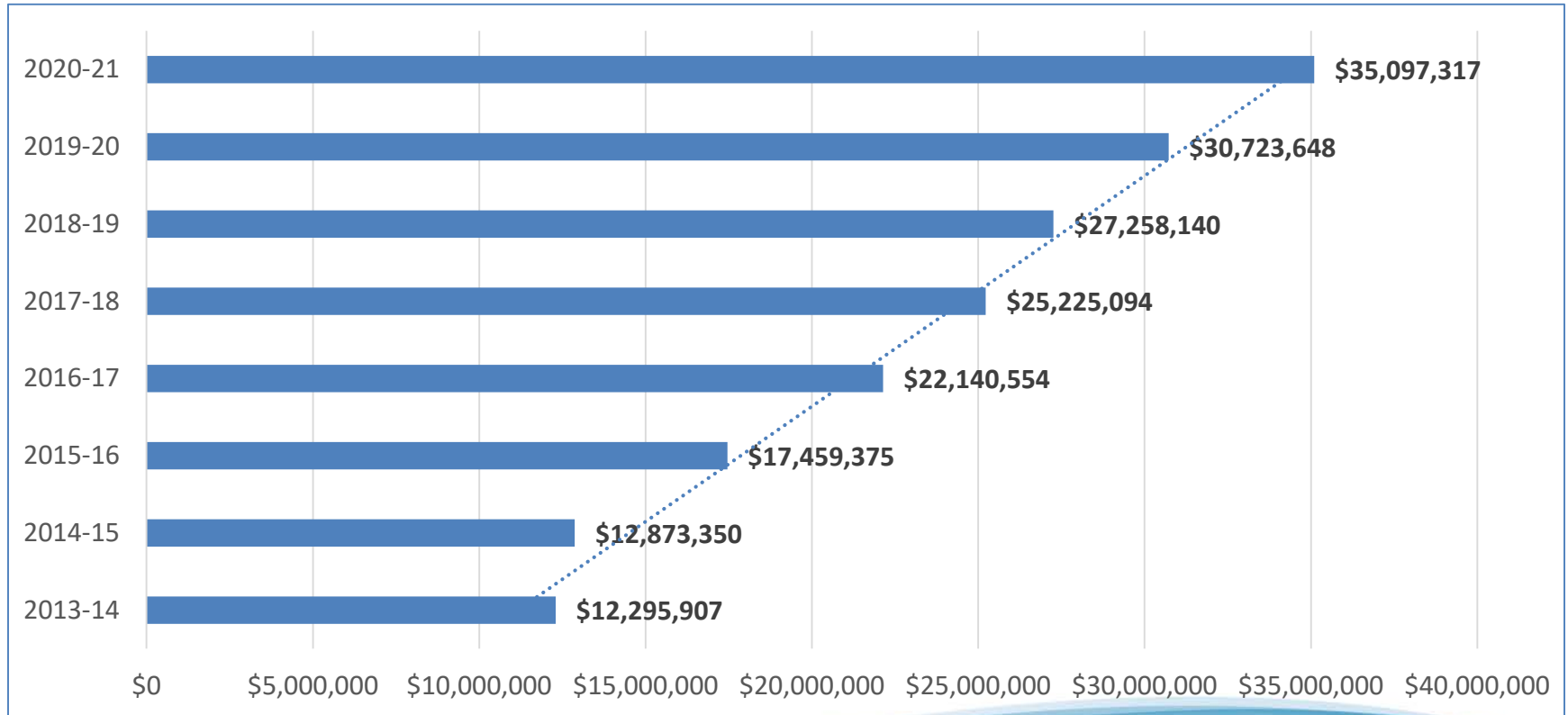
- Estimated Return of local property taxes to be returned to the state for 2020-21 is \$35.09 M. (The estimated amount to return in 2021-22 and 2022-23 is \$34.73 M each year). This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the confiscated local property taxes in prior years.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,097,317

*In compliance with CDE new position, amounts represent the accrued amount for the same fiscal year. This accrued amount is remitted to the State Controller in the following fiscal year.



2020-21 County School Service Fund Return of Local Property Taxes



Summary

- We are facing challenging economic situations with many uncertainties that will remain for awhile.
- Our conservative and fiscal prudence over the last couple of years has provided a level of fiscal stability.
- We will continue to carefully monitor the budget situation and continue to be fiscally prudent.
- We are committed to working extra diligently to increase revenue opportunities and expand partnerships and grant funding.





Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2020-21
PROPOSED
BUDGET**

Presented on
June 17, 2020

BUSINESS, FACILITIES, AND OPERATIONS DIVISION
INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

SUPERINTENDENT'S BUDGET MESSAGE

This has truly been a year that has exemplified SCCOE's organizational values, strength, resilience and diligence. While our organization, community and country have been faced with unprecedented challenges posed by the COVID-19 pandemic, our staff's commitment to continue to serve as a critical and essential function in our community has remained a top priority. This great work has been demonstrated through the continuous support that has been provided to students, families and school districts as they transitioned from in-person instruction to quality distance learning. Other key services provided to the community focused on continuing the effort to promote Civics education by providing teachers and students with Census 2020 toolkits, support for ethnic studies, the deployment of our Learning Resource Portal, the 16 hour Warm Line that was made available in five languages, meals and hands-on learning kit distribution, the distribution of approximately 1,500 calming kits and emergency pop-up childcare to support essential workers. We truly value our employees and the important work they do and am pleased to have successfully completed negotiations by increasing salaries and employer paid benefit coverage over the next two years.

In response to the current economic situation and the impact of COVID-19, Governor Newsom has proposed severe budget cuts in the May Revise that would be detrimental to K-12 funding levels that are already inadequate and woefully underfunded. Governor Newsom has continued to express support for special education and increased funding for pension obligations, but has proposed a 10% reduction to the Local Control Funding Formula (LCFF) funding and payment deferrals over the next two years. While the State Senate has rejected many of the Governor's proposed budget cuts, no additional funding is being proposed for the 2020-21 budget year.

Our office has been flat funded under LCFF since 2014. The County Office programs and the school districts in the county continue to experience declining enrollment, which negatively impacts revenue assumptions. The majority of our programs are funded by fees that school districts pay, grants and other external services. We are also now being faced with challenging economic situations with many uncertainties and new complexities such as developing reentry plans that will safely and effectively reopen schools for students and staff in the 2020-21 school year.

While conservative budgeting and fiscal prudence over the past couple years has provided a level of fiscal stability, we are mindful that these efforts must continue, and are committed to remain conservative. We are working extra diligently to bring more revenue opportunities for essential areas of work and to expand partnerships and grant opportunities. While these new revenue streams are restricted in nature and will not provide any relief for on-going increases in operating expenditures, it will help support and expand programs provided to the community.

With the addition of fiscal year 2022-2023 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat while

these upcoming budgetary challenges and are committed to continue to identify ways to maintain costs without compromising the quality and level of services provided.

In preparing and developing this budget we are committed to continuing to make strategic investments and leveraging our partnerships throughout the community and county with the primary focus on strategic growth in the following areas:

- Continue to provide support to students, families and school districts on developing plans for reopening in the 2020-21 school year.
- Expand trainings and support services for Local Control Accountability Plan (LCAP) and Accountability Dashboards.
- Continue efforts to support the Statewide System of Support framework.
- Ongoing review of organizational structure to deliver premier quality services and alignment of funding sources, mandates and core mission.
- Continue to strengthen equity and access to programs and services for our South County community.
- Strength-Based Training.
- Expansion of services via the Inclusion Collaborative.
- Expansion of service as grants and partnerships are earned.

Our commitment to expanding partnerships and identifying new grant opportunities has resulted in approximately \$9.72 million in new restricted funding for 2020-21:

- Resource and Referral - \$700,000
- Cleaning and Supplies for Childcare Providers (CSCP) - \$3.53 million
- Inclusive and Early Education Expansion Program - \$5.49 million

Conclusion: Next Steps

We have many challenges and uncertainties ahead - made more daunting with the limited resources provided by the LCFF. We remain committed to building upon our successes and investing those limited resources to promote equity, diversity, inclusion and partnership in public education. Together we continue the work of aligning our personnel, partnerships, programs and resources to meet the challenges before us and address the needs of our county's students, their schools, and community for the greatest impact.

Sincerely,



Mary Ann Dewan, Ph.D.
County Superintendent of Schools

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2020-21**

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**BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2020-21**

Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013-14 Budget, is used for 2020-21 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs. There are two LCFF funding calculations, the County LCFF Target Entitlement (receives a cost of living adjustment, (COLA)) and the County LCFF Transition Calculation (does not receive a COLA). The SCCOE is funded on the higher amount of the two, which is the County LCFF Transition Calculation.

May Revision

In the May Revision Governor Newsom proposed the following cuts to K-12 Education Funding:

- 10% Local Control Funding Formula (LCFF) Reduction
- Elimination of the Statutory Cost of Living Adjustment (COLA) of 2.31%
- Payment deferrals for June 2020 Apportionment and \$5.3 billion in 2020-21 Apportionments for April, May and June 2021
- Redirecting \$2.3 billion for employer long-term liability to further reduce CalPERS and CalSTRS contribution rates in 2020-21 and 2021-22.

Revenue Assumptions

3. Lottery revenues are projected as follows:
 - Unrestricted at \$153 per ADA; \$251,349
 - Restricted Proposition 20 at \$54 per ADA; \$88,710
4. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
5. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	75.31%/25.31%
Estimated ADA	130
Based Grant (per ADA)	\$11,355.08
Supplemental (per ADA)	\$3,967.28
Concentration (per ADA)	\$3,967.28

6. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	180
Based Grant (per ADA)	\$11,355.08
Supplemental (per ADA)	\$3,967.28
Concentration (per ADA)	\$1,983.64

7. On August 17, 2016 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of September 1, 2016 through June 30, 2021. The estimated ADA for the 2020-21 fiscal year is 77 probation referred ADA and 200 District of Residence ADA. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth %	75.31%/25.31%
Estimated ADA	77
Based Grant (per ADA)	\$11,355.08
Supplemental (per ADA)	\$3,967.28
Concentration (per ADA)	\$3,967.28

8. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$344,724 is budgeted.
9. Interest income is projected to be \$487,286.
10. The May Revision suspends the 2020-21 COLA and included an additional 10% reduction for an effective reduction of 7.92% to the LCFF 2019-20 base grant amounts. The decrease in Alternative Education and OYA revenues is approximately \$697K.
11. \$3.029M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2020-21, 2021-22 and 2022-23, respectively. This includes the \$529,819 additional Basic Aid pass-through revenues that SCCOE will received starting FY 19-20.
12. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$62K for Alternative Education and approximately \$55.4K for the OYA Charter. Excess taxes COE's receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income tax payers.
13. The SCCOE will continue to provide General Fund support for the following programs:

- a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
County Community Schools	\$1,370,262	\$1,605,629	\$1,630,797
Juvenile Court Schools	\$1,622,904	\$1,631,955	\$1,672,175
Total Alternative Education	\$2,993,166	\$3,237,584	\$3,302,972
Opportunity Youth Academy Charter	\$723,180	\$837,015	\$872,760

Total estimated revenues (exclude the support from General Fund stated in the previous table from the general fund) for Alternative programs and Opportunity Youth Academy Charter are:

Program	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
County Community Schools	\$2,744,317	\$2,744,317	\$2,744,317
Juvenile Court Schools	\$3,115,390	\$3,115,390	\$3,115,390
Total Alternative Education	\$5,859,707	\$5,859,707	\$5,859,707
Opportunity Youth Academy Charter	\$3,528,936	\$3,528,936	\$3,528,936

b. Contribution to other programs are:

Program	2020-21 Proposed Budget	2021-22 Estimated	2022-23 Estimated
Environmental Education	\$1,090,917	\$0	\$0
Educare	\$325,621	\$325,621	\$325,621
Special Education Nutrition Services	\$134,925	\$0	\$0
Services in Support to Smaller Districts	\$526,339	\$0	\$0

c. The proposed budget for the Personnel Commission for FY20-21 is as follows:

PERSONNEL COMMISSION	
POSITION	PROPOSED BUDGET 2020-21
Administrative Assistant - Classified	\$ 113,344
Director - Classified	159,488
Other Management - Classified	146,462
Other Specialists/Technicians	240,846
Employee Benefits	295,042
Commissioner Benefits	31,094
Materials & Supplies	6,959
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,256
Caterers	2,795
Communications	580
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,054,030

14. The estimated support provided from General Fund for internal services to our Technology and Data Services Division is estimated at \$6,440,194 for 2020-21, FY 21-22 and 2022-23 each fiscal year.¹
15. CARES Act and FEMA Funding
The SCCOE is estimated to receive approximately \$1,000,000 in CARES Act Elementary and Secondary Education funding. In addition, SCCOE has also applied for FEMA funding and the amount to be received is yet to be determined.

Expenditure Assumptions

16. The estimated costs of step and column changes for all eligible employees are budgeted at 1%. Additionally, the scheduled salary increases are as follows:

	Percentage increase in salaries	Effective date
ACE-CTA	3%	July 1, 2020
Psychologists & Social Workers	3%	July 1, 2020
SEIU Local 521	3%	September 1, 2020
Leadership Team	3%	September 1, 2020

17. STRS rates decrease from 17.10% to 16.15% in 2020-21 and 16.02% in 2021-22, and increase to 18.10% in 2022-23. STRS on-behalf has been included in all three fiscal years.
18. PERS rates increase from 19.721% to 20.70% in 2020-21 and 22.84% in 2021-22, and 25.50% in 2022-23.
19. The following statutory employee benefits are used in estimating labor costs for 2020-21:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS)	16.15%	
Public Employee Retirement System (PERS)		20.70%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker’s Compensation	1.03% / 4.28%	1.03% / 4.28%
Retiree (OPEB Allocation) – per FTE	\$486	\$486
Retiree (OPEB-Active) – per FTE	\$570	\$570

20. Based on latest actuarial study, estimated OPEB rate for 2020-21 is \$1,056 per FTE and for 2021-22 and 2022-23 is \$1,056 per FTE. An expenditure abatement of approximately \$1M is budgeted for 2020-21 through 2022-23.
21. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2020-21 and 2021-22 is 6.20%, 1.45% and 0.05%, respectively.

¹ Fund 800, Support Services has been providing support from General Fund for internal services to our Technology and Data Services Division (TDSD) each year due to a reorganization transition that began in 2008-09 and continued through 2010-11. (TDSD was under the Business, Facilities, and Operations Division prior to the reorganization). An agreement was made to reimburse the TDSD for maintaining/upgrading installation for all computers, printers, laptops, servers, telephone’s, SCCOE maintenance and Internet data communications, a database administrator for Migrant Education, site support for AED, Head Start, Special Education, State Preschool, Walden West and processing services for Accounting, Payroll, Human Resources and District Business and Advisory Services.

22. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, and Child Development, we allocate a rate of 4.28%. All other low incidence classifications will be allocated a rate of 1.03%.
23. The SCCOE Employer contribution for Health and Welfare benefits increases effective October 1, 2020. Dental and vision benefits are also provided to full-time employees at no cost. A summary of health and welfare benefits follows:

Medical Plan	Current 19/20 Premiums Effective 10/1/2019 – 9/30/2020	Current 19/20 Full-Time Employee Cost Effective 10/1/2019-9/30/2020	19/20 SCCOE Employer Contribution
Kaiser HMO	\$1,721.00	\$575.00	\$1,146.00
Kaiser DHMO	\$1,328.00	\$182.00	\$1,141.00
Kaiser HDHP	\$1,141.00	\$0.00	\$1,146.00
Anthem PPO	\$2,041.00	\$895.00	\$1,146.00
Anthem DPPO	\$1,581.00	\$435.00	\$1,146.00
Anthem HDHP	\$1,253.00	\$107.00	\$1,146.00

Medical Plan	20/21 Premiums Effective 10/1/2020	20/21 Full-Time Employee Cost Effective 10/1/2020	20/21 SCCOE Contribution 10/1/2020
Kaiser HMO	\$1,723.00	\$509.00	\$1,214.00
Kaiser DHMO	\$1,328.00	\$114.00	\$1,214.00
Kaiser HDHP	\$1,176.00	\$0.00	\$1,176.00
Anthem PPO	\$2,077.00	\$863.00	\$1,214.00
Anthem DPPO	\$1,609.00	\$395.00	\$1,214.00
Anthem HDHP	\$1,274.00	\$60.00	\$1,214.00

24. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total CSSF unrestricted expenditures. The budgeted contribution for 2020-21 is \$2.9M, 2021-22 is \$2.8M and 2022-23 is \$2.85M. RRMA contribution is projected to be made from the Redevelopment Agency Funds (RDA).
25. The SCCOE's 2020-21 standard indirect cost rate is 9.85%. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2020-21 are as follows:

Area or Program	2019-20 Indirect Cost Rate %	2020-21 Proposed MYP Indirect Cost Rate %	2021-22 Proposed MYP Indirect Cost Rate %
Alternative Schools	9.85%	9.85%	9.85%
Child Development *	7.50%	7.50%	7.50%
Child Nutrition *	5.00%	5.00%	5.00%
Contracts (Fund 930) *	9.85%	9.85%	9.85%
Environmental Education	9.85%	9.85%	9.85%
Grant Programs *	9.85%	9.85%	9.85%
Head Start *	9.5%	9.5%	9.5%
Migrant Education	9.85%	9.85%	9.85%
SELPA Non Pass-Thru	9.00%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology and Data Services	9.85%	9.85%	9.85%
Transportation	9.85%	9.85%	9.85%

*These program rates may be different from the 2020-21 SCCOE standard indirect cost rate of 9.85% for SCCOE due to Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or based on Superintendent approval. The SCCOE standard Indirect Cost Rate changed from 9.74% in 2019-20 to 9.85% in 2020-21.

26. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. 2020-21 estimated local property taxes to be returned to the state have been budgeted in the amount of \$34.73M. The estimated local property taxes to be returned to the state for 2020-21 and 2021-22 are estimated to the same budgeted amount in 2020-21.

Special Education Rebenching Block Rates for 2020-21

27. The Santa Clara County Office of Education is anticipating approximately \$77.17M in revenues from school districts for Special Education Services provided to students that are referred by an Individual Education Plan (IEP). The table below provides the estimated block rates by program.

Santa Clara County Office of Education - Special Education Rebenching Block Rates						
2020-21 Estimated Block Rates						
Program	2020-21 Est. # of Classes	Est. Block Rates	Total Enrollment 2020	Average # of Students	Rate per Student	Est. Total Program Cost
SAI SPED (Previously Basic + Autism)	95.00	\$528,558	910	9.58	\$ 55,179	\$50,213,010
Therapeutic (Previously ED)	7.00	\$521,694	50	7.14	\$ 73,037	\$ 3,651,858
Orthopedic Impairment (OI) and Skilled Nursing Facility (SNF)	12.50	\$512,475	103	8.24	\$ 62,194	\$ 6,405,938
Deaf/Hard of Hearing (HOH)	13.00	\$659,997	116	8.92	\$ 73,965	\$ 8,579,961
Medically Fragile (MF) Resource	11.00	\$519,360	80	7.27	\$ 71,412	\$ 5,712,960
Intensive	3.60	\$376,930				\$ 1,356,948
	4.00	\$313,996				\$ 1,255,984
Total	146.10					\$77,176,659

County School Service Funds Balance/Reserves

28. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$11,499,980 for 2020-21. 2% is mandated by the State and an additional 2% per Board Policy #3100.
29. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes. This contribution is not required for 2020-21 through 2022-23 per board policy.
30. The \$176K reserve for the Board’s Legal Fees Designation will be met in 2020-21, 2021-22 and 2022-23.
31. Partnerships and grant opportunities:
The SCCOE has generated additional revenues as a result of grants and partnerships, which are restricted in nature. These additional resources increase the services provided by the office. The SCCOE is expecting approximately \$9.72 million in new grant awards for 2020-21:
- Resource and Referral - \$700,000
 - Cleaning and Supplies for Childcare Providers (CSCP) - \$3.53 million
 - Inclusive and Early Education Expansion Program - \$5.49 million

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$78,354,169	\$76,882,015	(\$1,472,154)
Federal Revenue	590,030	420,280	(169,750)
Other State Revenue	787,109	688,891	(98,218)
Other Local Revenue	11,835,053	9,057,728	(2,777,325)
TOTAL REVENUES	91,566,361	87,048,914	(\$4,517,447)
B) EXPENDITURES			
Certificated Salaries	11,869,104	12,935,537	\$1,066,433
Classified Salaries	24,988,536	28,141,509	3,152,973
Employee Benefits	13,686,464	15,476,948	1,790,484
Books and Supplies	2,538,302	3,480,891	942,589
Services and Other Operating Expenses	11,275,398	11,995,611	720,213
Capital Outlay	1,402,450	5,381,238	3,978,788
Other Outgo	35,097,317	34,739,121	(358,196)
Direct Support/Indirect Costs	(13,028,525)	(13,727,568)	(699,043)
TOTAL EXPENDITURES	87,829,046	98,423,287	\$10,594,241
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,737,315	(11,374,373)	(\$15,111,688)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	1,050,845	984,000	(66,845)
Contributions	(2,413,909)	(751,649)	1,662,260
TOTAL OTHER FINANCING SOURCES/USES	(3,464,753)	(1,735,649)	\$1,729,104
E) NET INCREASE (DECREASE) IN FUND BALANCE	272,562	(13,110,022)	(\$13,382,584)
F) BEGINNING FUND BALANCE	53,728,814	54,001,376	\$272,562
Property Tax Accounting Adjustment	0	0	
G) ENDING FUND BALANCE	\$54,001,376	\$40,891,354	(\$13,110,022)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	\$0
Stores	0		\$0
All Others	0		\$0
b) Restricted	0		\$0
c) Committed	0		\$0
d) Assigned			\$0
Board Designation (Legal)	176,000	176,000	\$0
Deferred Maintenance	3,350,549	1,606,600	(\$1,743,949)
Facilities	5,460,337	2,456,838	(\$3,003,499)
Technology & Data Services	9,353,030	7,270,939	(\$2,082,091)
Leave Liability	4,304,790	3,027,609	(\$1,277,181)
Routine Restricted Maintenance Account Contingency	1,777,598	0	(\$1,777,598)
Carryover Unspent Funds	3,562,081	0	(\$3,562,081)
Total Assignments	28,009,385	14,562,986	(\$13,446,399)
e) Reserve:			
State Mandated Reserve	10,989,451	11,499,980	\$510,529
Board Maintained Reserve	15,002,539	14,828,387	(174,152)
Unassigned Reserve	0		0
Total Reserve (\$)	25,991,990	26,328,367	\$336,377
Total Reserve (%)	9.46%	9.16%	-0.30%
ENDING FUND BALANCE (a + b)	\$54,001,375	\$40,891,353	(\$13,110,022)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21
A) LCFF SOURCES		
State Aid	\$9,047,286	\$7,965,547
Education Protection Acct (EPA)	104,000	117,400
Property Taxes	181,434,977	179,940,129
Property Taxes Transfer SELPA	(112,232,094)	(111,141,061)
TOTAL LCFF SOURCES	78,354,169	76,882,015
B) FEDERAL REVENUE		
All Other Federal Revenue	590,030	420,280
TOTAL FEDERAL REVENUE	590,030	420,280
C) OTHER STATE REVENUE		
Mandated Cost Reimbursement	355,218	354,542
State Lottery Revenue	341,343	251,349
All Other State Revenue	90,548	83,000
TOTAL OTHER STATE REVENUE	787,109	688,891
D) OTHER LOCAL REVENUE		
Interest	1,874,515	487,286
Transfer of Apportionment from District		
Misc Funds Non RL Adjust		
Interagency Services	4,635,511	5,056,125
All Other Fees & Contract	2,789,440	1,466,525
All Other Local Revenues	1,819,635	1,127,792
All Other Sales	198,525	170,000
Tuition	517,427	750,000
TOTAL OTHER LOCAL REVENUE	11,835,053	9,057,728
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$91,566,361	\$87,048,914

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$85,157,412	\$86,836,071
Federal Revenue	48,911,961	49,230,126
Other State Revenue	15,405,065	14,086,925
Other Local Revenue	32,636,924	28,500,043
TOTAL REVENUES	182,111,361	178,653,165
B) EXPENDITURES		
Certificated Salaries	44,242,193	44,039,960
Classified Salaries	39,438,460	40,265,200
Employee Benefits	42,729,493	45,151,952
Books and Supplies	4,960,737	4,669,515
Services and Other Operating Expenses	34,166,636	29,599,805
Capital Outlay	3,295,671	8,812,997
Other Outgo	4,436,039	2,312,568
Direct Support/Indirect Costs	12,587,161	13,240,228
TOTAL EXPENDITURES	185,856,391	188,092,225
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(3,745,030)	(9,439,060)
D) OTHER FINANCING SOURCES/USES		
Contributions/Flexibility Transfers	2,443,899	751,649
TOTAL OTHER FINANCING SOURCES/USES	2,443,899	751,649
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,301,131)	(8,687,411)
F) BEGINNING FUND BALANCE	27,380,331	26,079,202
G) ENDING FUND BALANCE	26,079,202	17,391,791
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
All Others	0	0
Total Assignments	0	0
b) Restricted:		
Carryover of Unspent Funds	26,079,202	17,391,791
ENDING FUND BALANCE (a + b)	\$26,079,202	\$17,391,791

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21
A) LCFF SOURCES		
Special Ed Property Tax Transfer	\$85,157,412	\$86,836,071
Total Sources	85,157,412	86,836,071
B) FEDERAL REVENUE		
Special Ed IDEA -Basic	2,678,297	2,632,913
Special Ed IDEA -Preschool	103,746	116,984
Special Ed Discretionary Grants	798,624	811,757
Special Ed Preschool Staff Development		
Special Ed Admin		
Special Ed IDEA Early Intervention		
Special Education Alt Dispute Resolution	15,865	
Alt Ed Admin		
Head Start Program	24,241,358	23,611,108
Early Head Start	5,097,098	8,922,050
Strong Start Pay for Success	21,919	
OYA Admin		
Title I: Part A	1,627,493	1,305,286
Title I: Part D Delinquent	1,160,257	567,003
Title I: Migrant Education	9,291,200	8,901,843
State Systematic Improvement Grant		
Embedded Instruction	100,000	
CA Promise		
RSDSS Grant		
Homeless Children & Foster Youth	64,753	
CPIN - SCOE Contract	261,537	
ESSA: CSI	1,152,633	212,202
Title II: Part A Teacher Quality	43,293	40,576
Title III: Limited English Proficiency	134,988	59,782
Title III: Technical Assistance	153,635	153,635
Title III: English Learner Spec	30,537	
Title IV Student Support	40,513	94,987
Medi-Cal Billing Option	1,894,216	1,800,000
TOTAL FEDERAL REVENUE	48,911,962	49,230,126
C) OTHER STATE REVENUE		
Special Education Charter School	423,354	429,847
Special Education All Other State Revenue	3,565,284	3,018,666
Special Education Mental Health	512,472	
Special Education Workability	141,290	141,290
Special Education-Non Public Schools	599,797	683,765
Special Education - SELPA Equip/Supplies	562,126	451,049
Special Education - RLA Administrative Services	1,145,785	1,187,108
Alt Ed Career Technical	150,000	
Lottery: Instructional Materials	98,763	88,710
Local Solution Grant	2,000,000	2,000,000
Tobacco Use Prevention Education (TUPE)	821,259	479,176
Foster Youth Programs	510,389	534,736
SB 117 Covid 19 Custodial	23,983	
STRS On-Behalf	4,701,590	4,872,578
All Other State Revenue	148,972	200,000
TOTAL OTHER STATE REVENUE	15,405,064	14,086,925

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21
D) OTHER LOCAL REVENUE		
Special Education Trsf Apportionment from District	\$12,442,687	\$15,617,563
Special Ed Non Public Schools Trsf Apportionment from District	2,885,593	2,495,357
Special Ed -San Andreas Regional Center	1,290,757	1,260,965
Special Ed - Interagency Services Between LEA's		
Special Ed - All Other Local Revenue	(360)	
Special Ed - Facilities	10,530	12,636
Community Redevelopment Funds (RDA)	2,500,000	3,029,819
Tuition	700,576	950,454
SELPA Staff Development	8,000	8,000
Head Start Contracts	1,842,333	
Walden West All other Fees and Contracts	2,468,879	
Walden West Food Service Sales/Leases/Other	132,699	
Walden West Donations	30,000	
Walden West Foundation Local Revenue	22,047	
All Other Fees & Contracts - Teacher Recognition Day	125	
All Other Local Revenue - Teacher Recognition Day	37,000	31,500
Cafeteria Profit Sharing	25,266	
SVCF Gilroy Mathematical	163,722	15,865
Interagency Services/LEA's-Sobrato Matching Funds	46,306	
All Other Fees & Contracts-Sobrato Early Learning	4,648	
All Other Fees & Contracts/Local revenue-CDE CCC Census 2020	110,466	
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	254,739	
All Other Local Revenue - Geolead	86,000	86,000
All Other Local Revenue-Wormenhaven	100,000	100,000
Interagency Services/LEA's-Applicant Fingerprint Services	44,464	74,000
All Other Fees & Contracts-Applicant Fingerprint Services	14,964	9,469
All Other Local Revenue - Artspiration Grant	100,605	250,000
Interagency Services/LEA's-Superintendent's Office	4,073	
Interagency Services/LEA's-ASAP Connect	45,250	155,000
Interagency Services/LEA's-Inclusion Collaborative	72,219	324,593
All Other Fees & Contracts- Inclusion collaborative	163,931	112,062
All Other Sales- Inclusion Collaborative	75	12,300
Response to Instr & Intervention	19,209	649,000
Interagency Services/LEA's-SJ/SV 2020 Educational Support	6,036	
Interagency Services/LEA's- Educational Services Support	1,215	
All Other Fees & Contracts-First 5	270,444	120,100
All Other Local Revenue - First 5	19,664	
Safe and Healthy Schools	21,695	
All Other Local Revenue - Dept of Justice Tobacco Grant	78,137	185,818
VAPA Local Revenue	250	
Interagency Services/LEA's-VAPA		
All Other Local Revenue-Morgan FF Early Learning	43,695	100,000
All Other Local Revenue-Packard Foundation Grants		150,000
All Other Fees & Contracts - SCC MOU FYSS FY20	642,530	
Interagency Services/LEA's-Curriculum & Instruction - Math		
All Other Local Revenue-Gilroy Foundation Grant	3,064	
Interagency Services/LEA's-San Diego COE Contracts	13,169	
All Other Fees & Contracts-Santa Clara County PO4400007650	50,000	
All Other Local Revenue-Promoting Civic Participation	40,928	
All Other Local Revenue-SCVWD Restore Wildlife Habitat	12,451	
All Other Fees & Contracts - DFCS/Alia Training		

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20*	Proposed Budget 2020-21
OTHER LOCAL REVENUE CONTINUED		
Interagency Services/LEA's-Orange COE SUMS	\$46,473	
Interagency Services/LEA's-LPC Training Modules Project	6,187	
ETS Training	1,720	
Hewlett Power of Democracy	32,648	
All Other Fees & Contracts-Womens Equality	28,522	
All Other Fees & Contracts-SCC Silicon Valley Reads	40,000	
All Other Fees & Contracts - DFCS/Alia Training	44,625	
CCSESA	209,797	
All Other Local Revenue - RR Maint COE	3,278	
Interagency Services/LEA's-Educator Preparation Programs	198,710	461,400
All Other Fees & Contracts-Educator Preparation Programs	1,046,131	1,163,250
All Other Local-Educator Preparation Programs	3,000	
SVCF CZI Grant	1,537,695	
MTSS Grant	55,471	
Bechtel Grant	135,674	5,324
Universal Access Early Child Hd Care	115,352	95,897
Interagency Services/LEA's-Multilingual & Humanities	67,527	72,294
All Other Fees & Contracts-Multilingual & Humanities	6,431	36,700
All Other Local Revenues-Multilingual & Humanities	500	
Interagency Services/LEA's-Innovation & Instructional	31,262	72,900
All Other Fees & Contracts-Innovation & Instructional	21,537	9,000
All Other Fees & Contracts-CDE ELDS/SSEL	694,001	832,777
All Other Fees & Contracts-CDE Preschool Development	1,400,691	
Interagency Services/LEA's - Early Math	38,569	
All Other Fees & Contracts - E.C.S.V. Contract	78,540	
Interagency Services/LEA's - Science Seminar	(21,407)	
All Other Fees & Contracts - Science Seminar	(19,050)	
All Other Local-Science Seminar	296	
All Other Local-Special Education Donations	2,381	
All Other Local-UCLA Donations	250	
All Other Local-Deputy Superintendent Donations	35	
TOTAL OTHER LOCAL REVENUE	32,636,927	28,500,043
TOTAL CATEGORICAL PROGRAM REVENUES	\$182,111,365	\$178,653,165

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

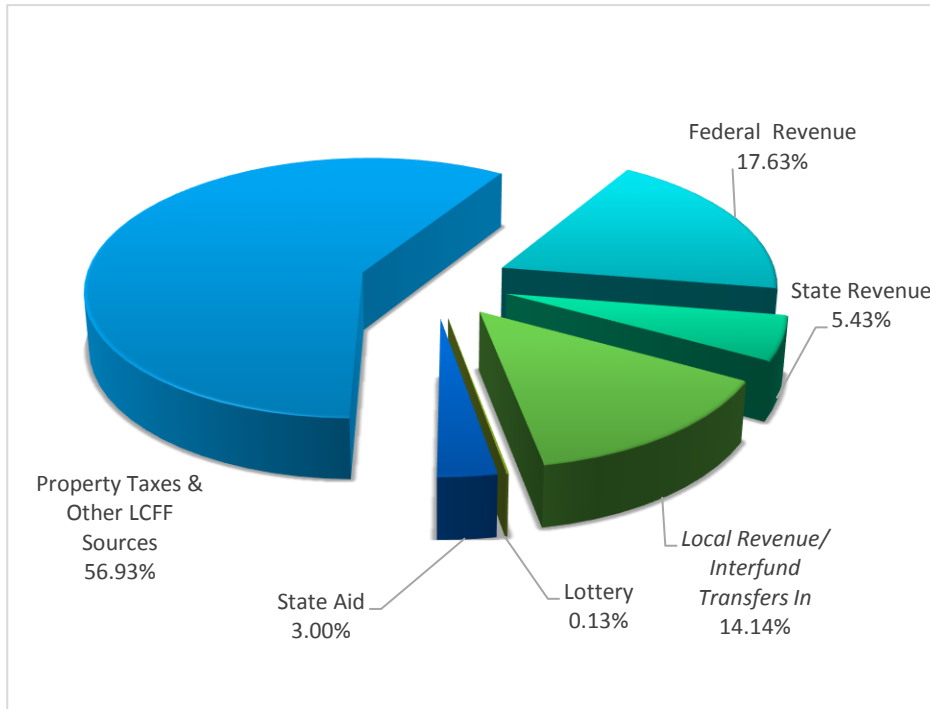
	Estimated Actual 2019-20*	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$163,511,581	\$163,718,086
Federal Revenue	49,501,991	49,650,406
Other State Revenue	16,192,174	14,775,816
Other Local Revenue	44,471,976	37,557,771
TOTAL REVENUES	273,677,722	265,702,079
B) EXPENDITURES		
Certificated Salaries	56,111,298	56,975,497
Classified Salaries	64,426,996	68,406,709
Employee Benefits	56,415,957	60,628,900
Books and Supplies	7,499,038	8,150,406
Services and Other Operating Expenses	45,442,034	41,595,416
Capital Outlay	4,698,121	14,194,235
Other Outgo	39,533,356	37,051,689
Direct Support/Indirect Costs	(441,364)	(487,340)
TOTAL EXPENDITURES	273,685,437	286,515,512
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(7,715)	(20,813,433)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer Out	1,050,845	984,000
TOTAL OTHER FINANCING SOURCES/USES	(1,020,855)	(984,000)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,028,570)	(21,797,433)
F) BEGINNING FUND BALANCE	81,109,145	80,080,578
Property Tax Accounting Adjustment		0
G) ENDING FUND BALANCE	\$80,080,576	\$58,283,145

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET**

	Estimated Actual 2019-20*	Proposed Budget 2020-21
H) COMPONENTS OF ENDING FUND BALANCE		
a) Nonspendable		
Revolving Cash	\$25,000	\$25,000
Stores/Prepaid Expenditures	0	0
All Others (Accounts Receivable)	0	0
b) Restricted	26,079,202	17,391,791
c) Assigned:		
Board Designation (Legal)	176,000	176,000
Deferred Maintenance	3,350,549	1,606,600
Facilities	5,460,337	2,456,838
Technology & Data Services	9,353,030	7,270,939
Leave Liability	4,304,790	3,027,609
Routine Restricted Maintenance Account Contingency	1,777,598	0
Carryover Unspent Funds	3,562,081	0
Total Assignments (a+b+c)	54,088,587	31,954,777
d) Reserve for Economic Uncertainty:		
State Mandated Reserve	5,494,726	5,749,990
Board Maintained Reserve	5,494,726	5,749,990
e) Unassigned Amount	15,002,536	14,828,388
Total Reserve (\$)	25,991,988	26,328,368
Total Reserve (%)	9.46%	9.16%
ENDING FUND BALANCE (a thru e)	\$80,080,577	\$58,283,144

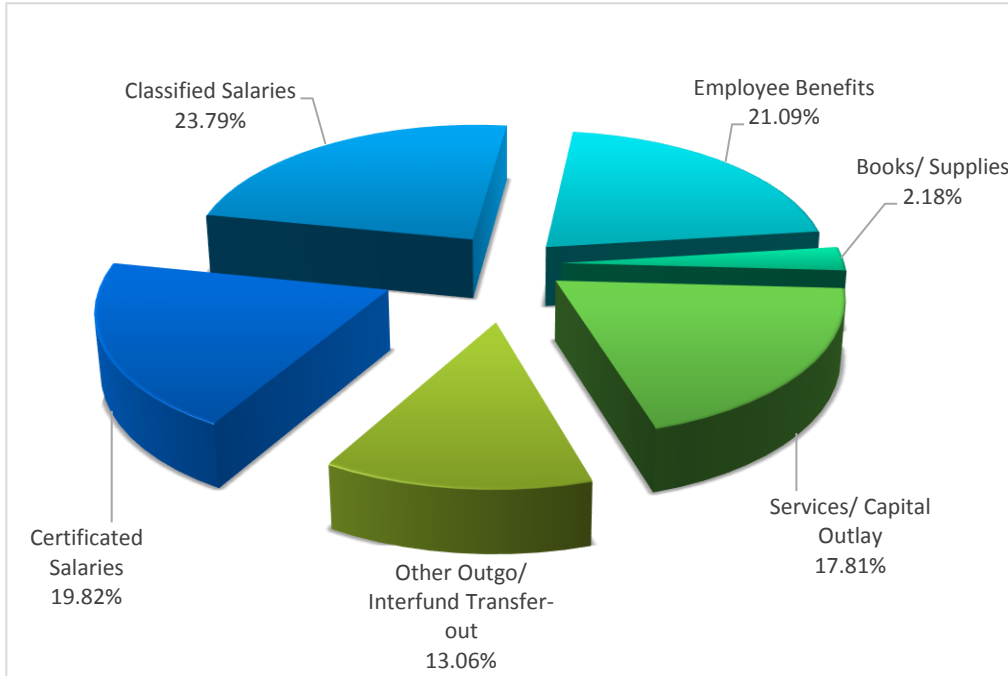
* Includes prior year carryovers

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2020-21 PROPOSED BUDGET**



Revenue Category	2020-21 Proposed Budget	% of Total
State Aid	\$ 7,965,547	3.00%
Property Taxes & Other LCFF Sources	155,752,539	58.61%
Federal Revenue	49,650,406	18.69%
State Revenue	14,435,757	5.43%
Local Revenue/Interfund Transfer In	37,557,771	14.14%
Lottery	340,059	0.13%
Total Revenue	\$ 265,702,079	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2020-21 PROPOSED BUDGET**



Expenditures Category	2020-21 Proposed Budget	% of Total
Certificated Salaries	\$56,975,497	19.82%
Classified Salaries	68,406,709	23.79%
Employee Benefits	60,628,900	21.09%
Sub-total Salaries & Benefits	186,011,106	64.70%
Books/Supplies	8,150,406	2.83%
Services/Capital Outlay	55,789,651	19.41%
Other Outgo/ Interfund Transfer-out	37,548,349	13.06%
Total Expenditures	\$287,499,512	100.00%

Back-out Return of Property Tax	<u>35,097,317</u>
Total Expenditures exclude Return of Property Tax	<u>252,402,195</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax	<u>73.70%</u>
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**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2020-21 PROPOSED BUDGET**

		Estimated Actual	Proposed Budget	MYP	MYP
		2019-20	2020-21	2021-22	2022-23
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$78,354,169	\$ 76,882,015	\$76,881,151	76,881,151
Federal Revenues	8100-8299	590,030	420,280	420,280	420,280
Other State Revenues	8300-8599	787,109	688,891	688,891	688,891
Other Local Revenues	8600-8799	11,835,053	9,057,728	9,057,728	9,057,728
Other Financing Sources/Transfers In	8900-8999			-	-
Contributions	8980/8990	(2,413,909)	(751,649)	341,806	283,957
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$89,152,452	\$ 86,297,265	\$ 87,389,856	\$ 87,332,007
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$11,869,104	\$ 12,935,537	\$ 12,935,537	\$ 13,326,190
Step & Column Adjustment				129,356	133,262
Cost-of-Living Adjustment				261,297	-
Other Adjustments				-	-
Total Certificated Salaries		\$11,869,104	\$12,935,537	\$ 13,326,190	\$ 13,459,452
Classified Salaries					
Base Salaries		\$24,988,536	\$ 28,141,509	\$ 28,141,509	\$ 28,896,738
Step & Column Adjustment				281,415	303,117
Cost-of-Living Adjustment				473,814	-
Other Adjustments				-	-
Total Classified Salaries		\$24,988,536	\$ 28,141,509	\$ 28,896,738	\$ 29,199,855
Employee Benefits		\$13,686,464	\$ 15,476,948	\$ 16,672,618	\$ 17,678,830
Books & Supplies		2,538,302	3,480,891	2,889,933	2,397,441
Services & Other Operating Expenses		11,275,398	11,995,611	10,922,450	10,427,325
Capital Outlay		1,402,450	5,381,238	770,837	770,837
Other Outgo		35,097,317	34,739,121	34,739,121	34,739,121
Direct Support/Indirect Costs		(13,028,525)	(13,727,568)	(14,341,683)	(14,401,504)
Other Financing Uses/Transfers Out		1,050,845	984,000	983,500	976,000
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$88,879,891	\$ 99,407,287	\$ 94,859,704	\$ 95,247,357
NET INCREASE/(DECREASE) IN FUND BALANCE		\$272,561	\$ (13,110,022)	\$ (7,469,848)	\$ (7,915,350)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20	Proposed Budget 2020-21	MYP 2021-22	MYP 2022-23
BEGINNING FUND BALANCE	\$53,728,814	\$ 54,001,375	\$ 40,891,353	\$ 33,421,505
PROPERTY TAX ACCOUNTING ADJUSTMENT		-	-	-
ENDING FUND BALANCE	<u>\$54,001,375</u>	<u>\$40,891,353</u>	<u>\$ 33,421,505</u>	<u>\$ 25,506,155</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,460,337	2,456,838	2,431,976	2,407,114
Deferred Maintenance (FMP)	3,350,549	1,606,600	1,606,600	1,606,600
Technology & Data Services	9,353,030	7,270,939	5,838,977	4,365,346
Vacation Liability	4,304,790	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	3,562,081	-	-	-
Routine Restricted Maintenance Account Contingency	1,777,598			
Total Assignments	<u>\$ 28,009,385</u>	<u>\$ 14,562,986</u>	<u>\$ 13,106,162</u>	<u>\$ 11,607,669</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,989,451	\$ 11,499,980	\$ 11,210,984	\$ 11,233,351
Undesignated Reserve	15,002,539	14,828,387	9,104,359	2,665,135
Total Reserve (\$)	<u>\$ 25,991,990</u>	<u>\$ 26,328,367</u>	<u>\$ 20,315,343</u>	<u>\$ 13,898,486</u>
Total Reserve (%)	9.46%	9.16%	7.25%	4.95%
ENDING FUND BALANCE (a + b)	<u>\$ 54,001,375</u>	<u>\$ 40,891,353</u>	<u>\$ 33,421,505</u>	<u>\$ 25,506,155</u>

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2020-21 PROPOSED BUDGET

		Estimated Actual	Proposed Budget	MYP	MYP
		2019-20	2020-21	2021-22	2022-23
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 85,157,412	\$ 86,836,071	\$ 89,235,008	\$ 90,091,675
Federal Revenues	8100-8299	48,911,961	49,230,126	48,656,395	\$ 48,325,019
Other State Revenues	8300-8599	15,405,065	14,086,925	14,086,925	\$ 14,086,925
Other Local Revenues	8600-8799	32,636,924	28,500,043	33,527,418	\$ 32,974,488
Other Financing Sources/Transfers In	8900-8999	29,990	-	-	\$ -
Contributions	8980/8990	2,413,909	751,649	(341,806)	\$ (283,957)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 184,555,261	\$ 179,404,814	\$ 185,163,940	\$ 185,194,150
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 44,242,193	\$ 44,039,960	\$ 44,039,960	\$ 45,368,035
Step & Column Adjustment				440,400	\$ 453,681
Cost-of-Living Adjustment				755,737	\$ -
Other Adjustments				131,938	\$ -
Total Certificated Salaries		\$ 44,242,193	\$ 44,039,960	\$ 45,368,035	\$ 45,821,716
Classified Salaries					
Base Salaries		\$ 39,438,460	\$ 40,265,200	\$ 40,265,200	\$ 42,908,314
Step & Column Adjustment				402,400	\$ 429,081
Cost-of-Living Adjustment				629,145	\$ -
Other Adjustments				1,611,569	\$ -
Total Classified Salaries		\$ 39,438,460	\$ 40,265,200	\$ 42,908,314	\$ 43,337,395
Employee Benefits		\$ 42,729,494	\$ 45,151,952	\$ 47,665,188	\$ 49,849,046
Books & Supplies		4,960,737	4,669,515	4,179,636	\$ 3,165,331
Services & Other Operating Expenses		34,166,636	29,599,805	28,226,806	\$ 26,758,199
Capital Outlay		3,295,671	8,812,997	900,007	\$ 427,997
Other Outgo		4,436,039	2,312,568	2,312,568	\$ 2,312,568
Direct Support/Indirect Costs		12,587,161	13,240,228	13,854,343	\$ 13,914,164
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 185,856,391	\$ 188,092,225	\$ 185,414,897	\$ 185,586,416
NET INCREASE/(DECREASE) IN FUND BALANCE		(1,301,130)	(8,687,411)	(250,957)	(392,266)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2020-21 PROPOSED BUDGET**

	Estimated Actual 2019-20	Proposed Budget 2020-21	MYP 2021-22	MYP 2022-23
BEGINNING FUND BALANCE	\$ 27,380,331	\$ 26,079,202	\$ 17,391,791	\$ 17,140,834
ENDING FUND BALANCE	\$ 26,079,202	\$ 17,391,791	\$ 17,140,834	\$ 16,748,568
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	26,079,202	17,391,791	17,140,834	16,748,568
Total Assignments	\$ 26,079,202	\$ 17,391,791	\$ 17,140,834	\$ 16,748,568
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 26,079,202	\$ 17,391,791	\$ 17,140,834	\$ 16,748,568

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2020-21 PROPOSED BUDGET**

	Estimated Actual 2019-20	Proposed Budget 2020-21	MYP 2021-22	MYP 2022-23
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 163,511,581	\$ 163,718,086	\$ 166,116,159	\$ 166,972,826
Federal Revenues	49,501,991	49,650,406	49,076,675	48,745,299
Other State Revenues	16,192,174	14,775,816	14,775,816	14,775,816
Other Local Revenues	44,471,977	37,557,771	42,585,146	42,032,216
Other Financing Sources/Transfers In	29,990	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 273,707,713	\$ 265,702,079	\$ 272,553,796	\$ 272,526,157
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 56,111,297	\$ 56,975,497	\$ 56,975,497	\$ 58,694,225
Step & Column Adjustments			569,756	586,943
COLA			1,017,035	-
Other Adjustments			131,938	-
Total Certificated Salaries	\$ 56,111,297	\$ 56,975,497	\$ 58,694,226	\$ 59,281,168
Classified Salaries				
Base Salaries	\$ 64,426,996	\$ 68,406,709	\$ 68,406,709	\$ 71,805,052
Step & Column Adjustments			683,815	732,198
COLA			1,102,959	
Other Adjustments			1,611,569	-
Total Classified Salaries	\$ 64,426,996	\$ 68,406,709	\$ 71,805,053	\$ 72,537,250
Employee Benefits	\$ 56,415,958	\$ 60,628,900	\$ 64,337,806	\$ 67,527,876
Books & Supplies	7,499,039	8,150,406	7,069,569	5,562,772
Services & Other Operating Expenses	45,442,034	41,595,416	39,149,256	37,185,524
Capital Outlay	4,698,121	14,194,235	1,670,844	1,198,834
Other Outgo	39,533,356	37,051,689	37,051,689	37,051,689
Direct Support/Indirect Costs	(441,364)	(487,340)	(487,340)	(487,340)
Other Financing Uses/Transfers Out	1,050,845	984,000	983,500	976,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 274,736,282	\$ 287,499,512	\$ 280,274,602	\$ 280,833,773
NET INCREASE/(DECREASE) IN FUND BALANCE	(1,028,569)	(21,797,433)	(7,720,806)	(8,307,616)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2020-21 PROPOSED BUDGET**

	Estimated Actual 2019-20	Proposed Budget 2020-21	MYP 2021-22	MYP 2022-23
BEGINNING FUND BALANCE	\$ 81,109,145	\$ 80,080,577	\$ 58,283,144	\$ 50,562,338
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 80,080,577	\$ 58,283,144	\$ 50,562,338	\$ 42,254,722
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,460,337	2,456,838	2,431,976	2,407,114
Deferred Maintenance (FMP)	3,350,549	1,606,600	1,606,600	1,606,600
Technology & Data Services	9,353,030	7,270,939	5,838,977	4,365,346
Vacation Liability	4,304,790	3,027,609	3,027,609	3,027,609
Carryover of Unspent Funds	29,641,283	17,391,791	17,140,834	16,748,568
Routine Restricted Maintenance Account Contingency	1,777,598	-	-	-
Total Assignments	\$ 54,088,587	\$ 31,954,777	\$ 30,246,996	\$ 28,356,237
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,989,451	\$ 11,499,980	\$ 11,210,984	\$ 11,233,351
Undesignated Reserve	15,002,539	14,828,387	9,104,359	2,665,135
Total Reserve (\$)	\$ 25,991,990	\$ 26,328,367	\$ 20,315,343	\$ 13,898,486
Total Reserve (%)	9.46%	9.16%	7.25%	4.95%
ENDING FUND BALANCE (a + b)	\$ 80,080,577	\$ 58,283,144	\$ 50,562,339	\$ 42,254,723

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	56,874,658	29,075,752
Other State Revenue	9,365,515	10,450,517
Other Local Revenue	1,283,638	1,283,639
TOTAL REVENUES	67,523,811	40,809,908
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	67,523,811	40,809,908
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	67,523,811	40,809,908
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		
	0	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0
E) NET INCREASE (DECREASE) IN FUND BALANCE		
	0	0
F) BEGINNING FUND BALANCE		
	0	0
G) ENDING FUND BALANCE		
	0	0
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	0	0
Total Assignments	0	0
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	0
Total Reserve (\$)	0	0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$0	\$0

**SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET**

	Estimated Actual 2019-20	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	2,144,148	1,492,779
Other State Revenue	5,654,185	5,832,011
Other Local Revenue	65,622	56,659
TOTAL REVENUES	7,863,955	7,381,449
B) EXPENDITURES		
Certificated Salaries	1,117,782	1,069,797
Classified Salaries	1,178,723	1,153,211
Employee Benefits	1,136,908	1,124,109
Books and Supplies	56,125	79,106
Services and Other Operating Expenses	3,905,360	3,467,886
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	441,364	487,340
TOTAL EXPENDITURES	7,836,262	7,381,449
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	27,693	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	0	0
Interfund Transfer Out	29,990	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	(29,990)	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(2,297)	0
F) BEGINNING FUND BALANCE	62,426	60,129
G) ENDING FUND BALANCE	60,129	60,129
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	0	0
c) Committed	0	0
d) Assigned	60,130	60,130
Total Assignments	60,130	60,130
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	(1)	(1)
Total Reserve (\$)	(1)	(1)
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$60,129	\$60,129

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 350)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	(398,060)	0
Other Local Revenue	5,575	0
TOTAL REVENUES	(392,485)	0
B) EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	0	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(392,485)	0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	63,094	0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	63,094	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(329,391)	0
F) BEGINNING FUND BALANCE	332,050	332,050
G) ENDING FUND BALANCE	2,659	332,050
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	0	0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	2,659	2,659
c) Committed	0	0
d) Assigned	0	0
Total Assignments	2,659	2,659
e) Reserve:		
State Mandated Reserve	0	0
Board Maintained Reserve	0	0
Unassigned Reserve	0	329,391
Total Reserve (\$)	0	329,391
Total Reserve (%)	0.00%	0.11%
ENDING FUND BALANCE (a + b)	\$2,659	\$332,050

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 560)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	0	0
TOTAL REVENUES	\$0	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Other Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	987,750	984,000
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$987,750	\$984,000
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$987,750)	(\$984,000)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$987,750	\$984,000
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$987,750	\$984,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$2	\$2
G) ENDING FUND BALANCE	\$2	\$2
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	1	2
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$1	\$2
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	1	0
Total Reserve (\$)	\$1	\$0
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$2	\$2

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 PROPOSED BUDGET

	Estimated Actual 2019-20	Proposed Budget 2020-21
A) REVENUES		
LCFF Sources	\$0	\$0
Federal Revenue	0	0
Other State Revenue	0	0
Other Local Revenue	9,624,570	9,616,798
TOTAL REVENUES	\$9,624,570	\$9,616,798
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	180,580	268,557
Employee Benefits	78,714	119,402
Books and Supplies	43,392	56,000
Services and Other Operating Expenses	9,132,343	10,404,235
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$9,435,029	\$10,848,194
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$189,541	(\$1,231,396)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$189,541	(\$1,231,396)
F) BEGINNING FUND BALANCE	\$13,659,980	\$13,849,521
G) ENDING FUND BALANCE	\$13,849,521	\$12,618,125
H) COMPONENTS OF ENDING FUND BALANCE		
a) Assigned for:		
Revolving Cash	\$0	\$0
Stores	0	0
Prepaid Expenditures	0	0
All Others	0	0
b) Restricted	13,849,521	12,618,125
c) Committed	0	0
d) Assigned	0	0
Total Assignments	\$13,849,521	\$12,618,125
e) Reserve:		
State Mandated Reserve	\$0	\$0
Board Maintained Reserve	0	0
Unassigned Reserve	0	(0)
Total Reserve (\$)	\$0	(\$0)
Total Reserve (%)	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$13,849,521	\$12,618,125

ANNUAL BUDGET REPORT:
 July 1, 2020 Budget Adoption

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

Public Hearing:

Adoption Date: June 17, 2020

Place: Santa Clara County Office of Educati
 Date: June 10, 2020
 Time: 5:00 PM

Signed: Mary Ann Dewan
 Clerk/Secretary of the County Board
 (Original signature required)

Contact person for additional information on the budget reports:

Name: Stephanie Gomez
 Title: Director, Internal Business Services
 Telephone: 408-453-6623
 E-mail: SGomez@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Ann Dewan, Ph.D
 Chief Business Official's Name: James Novak, Ed.D
 CBO's Title: Chief Business Officer
 CBO's Telephone: 408-453-6519

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
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: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• 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? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 17, 2020	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	78,354,169.00	85,157,412.00	163,511,581.00	76,882,015.00	86,836,071.00	163,718,086.00	0.1%
2) Federal Revenue		8100-8299	590,030.00	48,911,960.60	49,501,990.60	420,280.00	49,230,126.00	49,650,406.00	0.3%
3) Other State Revenue		8300-8599	787,109.02	15,405,064.63	16,192,173.65	688,891.00	14,086,925.00	14,775,816.00	-8.7%
4) Other Local Revenue		8600-8799	11,835,052.86	32,636,923.59	44,471,976.45	9,057,728.00	28,500,043.00	37,557,771.00	-15.5%
5) TOTAL, REVENUES			91,566,360.88	182,111,360.82	273,677,721.70	87,048,914.00	178,653,165.00	265,702,079.00	-2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,869,104.34	44,242,193.33	56,111,297.67	12,935,537.00	44,039,960.00	56,975,497.00	1.5%
2) Classified Salaries		2000-2999	24,988,536.19	39,438,459.76	64,426,995.95	28,141,509.00	40,265,200.00	68,406,709.00	6.2%
3) Employee Benefits		3000-3999	13,686,463.78	42,729,493.29	56,415,957.07	15,476,948.00	45,151,952.00	60,628,900.00	7.5%
4) Books and Supplies		4000-4999	2,538,301.51	4,960,736.74	7,499,038.25	3,480,891.00	4,669,515.00	8,150,406.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	11,275,397.52	34,166,636.44	45,442,033.96	11,995,611.00	29,599,805.00	41,595,416.00	-8.5%
6) Capital Outlay		6000-6999	1,402,449.94	3,295,671.43	4,698,121.37	5,381,238.00	8,812,997.00	14,194,235.00	202.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,097,317.00	4,436,039.00	39,533,356.00	34,739,121.00	2,312,568.00	37,051,689.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,028,524.67)	12,587,161.12	(441,363.55)	(13,727,568.00)	13,240,228.00	(487,340.00)	10.4%
9) TOTAL, EXPENDITURES			87,829,045.61	185,856,391.11	273,685,436.72	98,423,287.00	188,092,225.00	286,515,512.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,737,315.27	(3,745,030.29)	(7,715.02)	(11,374,373.00)	(9,439,060.00)	(20,813,433.00)	269678.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	29,990.14	29,990.14	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,050,844.78	0.00	1,050,844.78	984,000.00	0.00	984,000.00	-6.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,413,908.54)	2,413,908.54	0.00	(751,649.00)	751,649.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,464,753.32)	2,443,898.68	(1,020,854.64)	(1,735,649.00)	751,649.00	(984,000.00)	-3.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,561.95	(1,301,131.61)	(1,028,569.66)	(13,110,022.00)	(8,687,411.00)	(21,797,433.00)	2019.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
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)			53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
2) Ending Balance, June 30 (E + F1e)			54,001,376.30	26,079,198.91	80,080,575.21	40,891,354.30	17,391,787.91	58,283,142.21	-27.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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			0.00	26,079,198.91	26,079,198.91	0.00	17,391,787.91	17,391,787.91	-33.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			27,984,385.00	0.00	27,984,385.00	14,537,986.00	0.00	14,537,986.00	-48.0%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,456,838.00		2,456,838.00	
Deferred Maintenance	0000	9780				1,606,600.00		1,606,600.00	
Technology and Data Services	0000	9780				7,270,939.00		7,270,939.00	
Vacation Liability	0000	9780				3,027,609.00		3,027,609.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance	0000	9780	3,350,549.00		3,350,549.00				
Facilities	0000	9780	5,460,337.00		5,460,337.00				
Technology & Data Services	0000	9780	9,353,030.00		9,353,030.00				
Leave Liabilities	0000	9780	4,304,790.00		4,304,790.00				
RRMA Contingency	0000	9780	1,777,598.00		1,777,598.00				
Carryover of Unspent Funds	0000	9780	3,562,081.00		3,562,081.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	11,499,980.00	0.00	11,499,980.00	New
Unassigned/Unappropriated Amount		9790	25,991,991.30	0.00	25,991,991.30	14,828,388.30	0.00	14,828,388.30	-43.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	110,966,914.36	4,100,001.92	115,066,916.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	83,224.09	90,484.09	173,708.18				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	479,620.36	285,082.25	764,702.61				
4) Due from Grantor Government		9290	0.00	68,351.14	68,351.14				
5) Due from Other Funds		9310	1.72	0.00	1.72				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			111,554,760.53	4,543,919.40	116,098,679.93				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,862,867.87	18,149.07	1,881,016.94				
2) Due to Grantor Governments		9590	0.00	4,313.22	4,313.22				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,862,867.87	22,462.29	1,885,330.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			109,691,892.66	4,521,457.11	114,213,349.77				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,047,286.00	0.00	9,047,286.00	7,965,547.00	0.00	7,965,547.00	-12.0%
Education Protection Account State Aid - Current Year		8012	104,000.00	0.00	104,000.00	117,400.00	0.00	117,400.00	12.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	639,000.00	0.00	639,000.00	661,500.00	0.00	661,500.00	3.5%
Timber Yield Tax		8022	100.00	0.00	100.00	49.00	0.00	49.00	-51.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	150,532,946.00	0.00	150,532,946.00	157,505,553.00	0.00	157,505,553.00	4.6%
Unsecured Roll Taxes		8042	10,674,000.00	0.00	10,674,000.00	10,711,050.00	0.00	10,711,050.00	0.3%
Prior Years' Taxes		8043	1,019.00	0.00	1,019.00	864.00	0.00	864.00	-15.2%
Supplemental Taxes		8044	3,709,000.00	0.00	3,709,000.00	4,193,700.00	0.00	4,193,700.00	13.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,044,424.00	0.00	15,044,424.00	5,771,104.00	0.00	5,771,104.00	-61.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			189,751,775.00	0.00	189,751,775.00	186,926,767.00	0.00	186,926,767.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	834,488.00	0.00	834,488.00	1,096,309.00	0.00	1,096,309.00	31.4%
Property Taxes Transfers		8097	(112,232,094.00)	85,157,412.00	(27,074,682.00)	(111,141,061.00)	86,836,071.00	(24,304,990.00)	-10.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,354,169.00	85,157,412.00	163,511,581.00	76,882,015.00	86,836,071.00	163,718,086.00	0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,678,297.00	2,678,297.00	0.00	2,632,913.00	2,632,913.00	-1.7%
Special Education Discretionary Grants		8182	0.00	1,018,235.03	1,018,235.03	0.00	928,741.00	928,741.00	-8.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	261,537.00	261,537.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,627,492.90	1,627,492.90		1,305,286.00	1,305,286.00	-19.8%
Title I, Part D, Local Delinquent Programs	3025	8290		1,160,256.79	1,160,256.79		567,003.00	567,003.00	-51.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		43,293.00	43,293.00		40,576.00	40,576.00	-6.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		134,988.07	134,988.07		59,782.00	59,782.00	-55.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		10,733,270.53	10,733,270.53		9,362,667.00	9,362,667.00	-12.8%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	590,030.00	31,254,590.28	31,844,620.28	420,280.00	34,333,158.00	34,753,438.00	9.1%
TOTAL, FEDERAL REVENUE			590,030.00	48,911,960.60	49,501,990.60	420,280.00	49,230,126.00	49,650,406.00	0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,458,292.39	2,458,292.39		2,619,291.00	2,619,291.00	6.5%
Prior Years	6500	8319		139,724.00	139,724.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,565,284.00	3,565,284.00	0.00	3,018,666.00	3,018,666.00	-15.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	355,218.00	0.00	355,218.00	354,542.00	0.00	354,542.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	341,343.29	97,411.98	438,755.27	251,349.00	88,710.00	340,059.00	-22.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		821,258.99	821,258.99		479,176.00	479,176.00	-41.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		150,000.00	150,000.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	90,547.73	8,173,093.27	8,263,641.00	83,000.00	7,881,082.00	7,964,082.00	-3.6%
TOTAL, OTHER STATE REVENUE			787,109.02	15,405,064.63	16,192,173.65	688,891.00	14,086,925.00	14,775,816.00	-8.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,500,000.00	2,500,000.00	0.00	3,029,819.00	3,029,819.00	21.2%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	75,904.59	75,904.59	0.00	0.00	0.00	-100.0%
All Other Sales		8639	198,525.41	56,868.91	255,394.32	170,000.00	12,300.00	182,300.00	-28.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,874,513.63	0.00	1,874,513.63	487,286.00	0.00	487,286.00	-74.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,635,511.27	2,523,358.28	7,158,869.55	5,056,125.00	1,817,187.00	6,873,312.00	-4.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,789,440.33	7,604,923.02	10,394,363.35	1,466,525.00	2,369,358.00	3,835,883.00	-63.1%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,819,634.86	3,847,012.63	5,666,647.49	1,127,792.00	2,208,005.00	3,335,797.00	-41.1%
Tuition		8710	517,427.36	700,575.96	1,218,003.32	750,000.00	950,454.00	1,700,454.00	39.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		15,328,280.20	15,328,280.20		18,112,920.00	18,112,920.00	18.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,835,052.86	32,636,923.59	44,471,976.45	9,057,728.00	28,500,043.00	37,557,771.00	-15.5%
TOTAL, REVENUES			91,566,360.88	182,111,360.82	273,677,721.70	87,048,914.00	178,653,165.00	265,702,079.00	-2.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,210,936.45	27,791,179.09	32,002,115.54	4,573,916.00	27,030,475.00	31,604,391.00	-1.2%
Certificated Pupil Support Salaries		1200	458,322.24	8,898,525.92	9,356,848.16	469,691.00	9,682,416.00	10,152,107.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,991,458.11	6,321,299.53	13,312,757.64	7,716,147.00	6,150,179.00	13,866,326.00	4.2%
Other Certificated Salaries		1900	208,387.54	1,231,188.79	1,439,576.33	175,783.00	1,176,890.00	1,352,673.00	-6.0%
TOTAL, CERTIFICATED SALARIES			11,869,104.34	44,242,193.33	56,111,297.67	12,935,537.00	44,039,960.00	56,975,497.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	393,864.06	22,414,046.97	22,807,911.03	501,126.00	23,012,731.00	23,513,857.00	3.1%
Classified Support Salaries		2200	3,184,693.84	8,681,482.20	11,866,176.04	3,320,900.00	9,314,273.00	12,635,173.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	8,727,398.51	1,947,159.39	10,674,557.90	9,534,423.00	1,945,495.00	11,479,918.00	7.5%
Clerical, Technical and Office Salaries		2400	11,840,137.03	5,429,846.77	17,269,983.80	14,027,783.00	5,303,575.00	19,331,358.00	11.9%
Other Classified Salaries		2900	842,442.75	965,924.43	1,808,367.18	757,277.00	689,126.00	1,446,403.00	-20.0%
TOTAL, CLASSIFIED SALARIES			24,988,536.19	39,438,459.76	64,426,995.95	28,141,509.00	40,265,200.00	68,406,709.00	6.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,838,702.03	11,674,993.77	13,513,695.80	887,607.00	11,626,159.00	12,513,766.00	-7.4%
PERS		3201-3202	4,797,411.68	7,477,362.16	12,274,773.84	5,766,090.00	8,451,938.00	14,218,028.00	15.8%
OASDI/Medicare/Alternative		3301-3302	2,033,692.50	3,627,609.69	5,661,302.19	2,304,867.00	3,840,483.00	6,145,350.00	8.6%
Health and Welfare Benefits		3401-3402	4,127,591.59	15,028,373.40	19,155,964.99	5,543,872.00	16,748,539.00	22,292,411.00	16.4%
Unemployment Insurance		3501-3502	17,918.12	40,438.24	58,356.36	20,534.00	42,224.00	62,758.00	7.5%
Workers' Compensation		3601-3602	523,983.99	3,874,940.38	4,398,924.37	547,910.00	3,306,996.00	3,854,906.00	-12.4%
OPEB, Allocated		3701-3702	176,507.98	509,393.41	685,901.39	186,884.00	522,596.00	709,480.00	3.4%
OPEB, Active Employees		3751-3752	170,475.89	496,382.24	666,858.13	219,184.00	613,017.00	832,201.00	24.8%
Other Employee Benefits		3901-3902	180.00	0.00	180.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,686,463.78	42,729,493.29	56,415,957.07	15,476,948.00	45,151,952.00	60,628,900.00	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	34,973.47	5,462.14	40,435.61	277,079.00	12,866.00	289,945.00	617.1%
Books and Other Reference Materials		4200	80,275.00	79,741.55	160,016.55	127,161.00	42,034.00	169,195.00	5.7%
Materials and Supplies		4300	1,839,409.81	3,746,344.21	5,585,754.02	2,420,368.00	4,201,188.00	6,621,556.00	18.5%
Noncapitalized Equipment		4400	572,480.73	1,121,607.21	1,694,087.94	641,894.00	413,427.00	1,055,321.00	-37.7%
Food		4700	11,162.50	7,581.63	18,744.13	14,389.00	0.00	14,389.00	-23.2%
TOTAL, BOOKS AND SUPPLIES			2,538,301.51	4,960,736.74	7,499,038.25	3,480,891.00	4,669,515.00	8,150,406.00	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	18,829,149.97	18,829,149.97	0.00	12,912,182.00	12,912,182.00	-31.4%
Travel and Conferences		5200	839,326.35	1,204,442.89	2,043,769.24	733,490.00	589,403.00	1,322,893.00	-35.3%
Dues and Memberships		5300	187,775.00	26,667.75	214,442.75	181,836.00	25,273.00	207,109.00	-3.4%
Insurance		5400 - 5450	525,154.00	0.00	525,154.00	602,778.00	0.00	602,778.00	14.8%
Operations and Housekeeping Services		5500	939,475.21	770,618.39	1,710,093.60	1,008,367.00	1,013,377.00	2,021,744.00	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	904,295.07	1,315,083.43	2,219,378.50	966,744.00	1,078,884.00	2,045,628.00	-7.8%
Transfers of Direct Costs		5710	(2,733,585.77)	2,733,585.84	0.07	(1,988,399.00)	1,988,399.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(250,436.67)	201,202.87	(49,233.80)	(318,084.00)	237,574.00	(80,510.00)	63.5%
Professional/Consulting Services and Operating Expenditures		5800	10,474,356.91	8,835,488.65	19,309,845.56	10,319,394.00	11,569,526.00	21,888,920.00	13.4%
Communications		5900	389,037.42	250,396.65	639,434.07	489,485.00	185,187.00	674,672.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,275,397.52	34,166,636.44	45,442,033.96	11,995,611.00	29,599,805.00	41,595,416.00	-8.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	130,248.00	147,140.50	277,388.50	180,000.00	0.00	180,000.00	-35.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	256,128.34	2,790,366.39	3,046,494.73	4,326,009.00	8,649,000.00	12,975,009.00	325.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	787,021.61	210,343.76	997,365.37	562,860.00	149,757.00	712,617.00	-28.6%
Equipment Replacement		6500	229,051.99	147,820.78	376,872.77	312,369.00	14,240.00	326,609.00	-13.3%
TOTAL, CAPITAL OUTLAY			1,402,449.94	3,295,671.43	4,698,121.37	5,381,238.00	8,812,997.00	14,194,235.00	202.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	224,183.00	224,183.00	0.00	403,106.00	403,106.00	79.8%
Payments to County Offices		7142	0.00	512,472.00	512,472.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	17,602.00	17,602.00	0.00	13,875.00	13,875.00	-21.2%
All Other Transfers Out to All Others		7299	35,097,317.00	3,681,782.00	38,779,099.00	34,739,121.00	1,895,587.00	36,634,708.00	-5.5%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,097,317.00	4,436,039.00	39,533,356.00	34,739,121.00	2,312,568.00	37,051,689.00	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,587,161.13)	12,587,161.12	(0.01)	(13,240,228.00)	13,240,228.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(441,363.54)	0.00	(441,363.54)	(487,340.00)	0.00	(487,340.00)	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,028,524.67)	12,587,161.12	(441,363.55)	(13,727,568.00)	13,240,228.00	(487,340.00)	10.4%
TOTAL, EXPENDITURES			87,829,045.61	185,856,391.11	273,685,436.72	98,423,287.00	188,092,225.00	286,515,512.00	4.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	29,990.14	29,990.14	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	29,990.14	29,990.14	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,844.78	0.00	1,050,844.78	984,000.00	0.00	984,000.00	-6.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,844.78	0.00	1,050,844.78	984,000.00	0.00	984,000.00	-6.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,006,176.39)	3,006,176.39	0.00	(1,742,396.00)	1,742,396.00	0.00	0.0%
Contributions from Restricted Revenues		8990	592,267.85	(592,267.85)	0.00	990,747.00	(990,747.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,413,908.54)	2,413,908.54	0.00	(751,649.00)	751,649.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,464,753.32)	2,443,898.68	(1,020,854.64)	(1,735,649.00)	751,649.00	(984,000.00)	-3.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	78,354,169.00	85,157,412.00	163,511,581.00	76,882,015.00	86,836,071.00	163,718,086.00	0.1%
2) Federal Revenue		8100-8299	590,030.00	48,911,960.60	49,501,990.60	420,280.00	49,230,126.00	49,650,406.00	0.3%
3) Other State Revenue		8300-8599	787,109.02	15,405,064.63	16,192,173.65	688,891.00	14,086,925.00	14,775,816.00	-8.7%
4) Other Local Revenue		8600-8799	11,835,052.86	32,636,923.59	44,471,976.45	9,057,728.00	28,500,043.00	37,557,771.00	-15.5%
5) TOTAL REVENUES			91,566,360.88	182,111,360.82	273,677,721.70	87,048,914.00	178,653,165.00	265,702,079.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,954,325.98	96,755,490.61	103,709,816.59	8,256,060.00	98,256,289.00	106,512,349.00	2.7%
2) Instruction - Related Services	2000-2999		8,337,284.21	23,076,088.70	31,413,372.91	9,810,539.00	27,071,969.00	36,882,508.00	17.4%
3) Pupil Services	3000-3999		3,068,939.66	32,737,212.76	35,806,152.42	3,287,450.00	32,427,600.00	35,715,050.00	-0.3%
4) Ancillary Services	4000-4999		0.00	4,200,182.30	4,200,182.30	0.00	898,812.00	898,812.00	-78.6%
5) Community Services	5000-5999		0.00	38,229.58	38,229.58	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	4,441.60	4,441.60	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		29,241,708.35	15,432,342.31	44,674,050.66	33,579,779.00	14,301,833.00	47,881,612.00	7.2%
8) Plant Services	8000-8999		5,129,470.41	9,176,364.25	14,305,834.66	8,750,338.00	12,823,154.00	21,573,492.00	50.8%
9) Other Outgo	9000-9999	Except 7600-7699	35,097,317.00	4,436,039.00	39,533,356.00	34,739,121.00	2,312,568.00	37,051,689.00	-6.3%
10) TOTAL EXPENDITURES			87,829,045.61	185,856,391.11	273,685,436.72	98,423,287.00	188,092,225.00	286,515,512.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,737,315.27	(3,745,030.29)	(7,715.02)	(11,374,373.00)	(9,439,060.00)	(20,813,433.00)	269678.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	29,990.14	29,990.14	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,050,844.78	0.00	1,050,844.78	984,000.00	0.00	984,000.00	-6.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,413,908.54)	2,413,908.54	0.00	(751,649.00)	751,649.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,464,753.32)	2,443,898.68	(1,020,854.64)	(1,735,649.00)	751,649.00	(984,000.00)	-3.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,561.95	(1,301,131.61)	(1,028,569.66)	(13,110,022.00)	(8,687,411.00)	(21,797,433.00)	2019.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
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)			53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,728,814.35	27,380,330.52	81,109,144.87	54,001,376.30	26,079,198.91	80,080,575.21	-1.3%
2) Ending Balance, June 30 (E + F1e)			54,001,376.30	26,079,198.91	80,080,575.21	40,891,354.30	17,391,787.91	58,283,142.21	-27.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	26,079,198.91	26,079,198.91	0.00	17,391,787.91	17,391,787.91	-33.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,984,385.00	0.00	27,984,385.00	14,537,986.00	0.00	14,537,986.00	-48.0%
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,456,838.00		2,456,838.00	
Deferred Maintenance	0000	9780				1,606,600.00		1,606,600.00	
Technology and Data Services	0000	9780				7,270,939.00		7,270,939.00	
Vacation Liability	0000	9780				3,027,609.00		3,027,609.00	
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance	0000	9780	3,350,549.00		3,350,549.00				
Facilities	0000	9780	5,460,337.00		5,460,337.00				
Technology & Data Services	0000	9780	9,353,030.00		9,353,030.00				
Leave Liabilities	0000	9780	4,304,790.00		4,304,790.00				
RRMA Contingency	0000	9780	1,777,598.00		1,777,598.00				
Carryover of Unspent Funds	0000	9780	3,562,081.00		3,562,081.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	11,499,980.00	0.00	11,499,980.00	New
Unassigned/Unappropriated Amount		9790	25,991,991.30	0.00	25,991,991.30	14,828,388.30	0.00	14,828,388.30	-43.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	1,240,585.55	1,240,585.55
6230	California Clean Energy Jobs Act	5,638.43	5,638.43
6300	Lottery: Instructional Materials	10,950.40	10,950.40
6317	California Equity Performance and Improvement Grant	62,212.55	62,212.55
6500	Special Education	4,436,870.92	4,436,870.92
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	388,192.22	388,192.22
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7388	SB 117 COVID-19 LEA Response Funds	23,983.00	23,983.00
7810	Other Restricted State	880,370.01	880,370.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,198,013.85	5,583,130.85
9010	Other Restricted Local	14,667,819.98	4,595,291.98
Total, Restricted Balance		<u>26,079,198.91</u>	<u>17,391,787.91</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	56,874,658.00	29,075,752.00	-48.9%
3) Other State Revenue		8300-8599	9,365,515.00	10,450,517.00	11.6%
4) Other Local Revenue		8600-8799	1,283,638.00	1,283,639.00	0.0%
5) TOTAL, REVENUES			67,523,811.00	40,809,908.00	-39.6%
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	67,523,811.00	40,809,908.00	-39.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			67,523,811.00	40,809,908.00	-39.6%
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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,482,424.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,482,424.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,215.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,215.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,481,209.75		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	56,874,658.00	29,075,752.00	-48.9%
TOTAL, FEDERAL REVENUE			56,874,658.00	29,075,752.00	-48.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	194,795.00	1,432,869.00	635.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	9,170,720.00	9,017,648.00	-1.7%
TOTAL, OTHER STATE REVENUE			9,365,515.00	10,450,517.00	11.6%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,283,638.00	1,283,639.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,638.00	1,283,639.00	0.0%
TOTAL, REVENUES			67,523,811.00	40,809,908.00	-39.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	66,045,378.00	38,093,400.00	-42.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	1,478,433.00	2,716,508.00	83.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,523,811.00	40,809,908.00	-39.6%
TOTAL EXPENDITURES			67,523,811.00	40,809,908.00	-39.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	56,874,658.00	29,075,752.00	-48.9%
3) Other State Revenue		8300-8599	9,365,515.00	10,450,517.00	11.6%
4) Other Local Revenue		8600-8799	1,283,638.00	1,283,639.00	0.0%
5) TOTAL, REVENUES			67,523,811.00	40,809,908.00	-39.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	67,523,811.00	40,809,908.00	-39.6%
10) TOTAL, EXPENDITURES			67,523,811.00	40,809,908.00	-39.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,144,148.51	1,492,779.00	-30.4%
3) Other State Revenue		8300-8599	5,654,184.72	5,832,011.00	3.1%
4) Other Local Revenue		8600-8799	65,622.20	56,659.00	-13.7%
5) TOTAL, REVENUES			7,863,955.43	7,381,449.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,117,782.56	1,069,797.00	-4.3%
2) Classified Salaries		2000-2999	1,178,723.05	1,153,211.00	-2.2%
3) Employee Benefits		3000-3999	1,136,908.38	1,124,109.00	-1.1%
4) Books and Supplies		4000-4999	56,124.90	79,106.00	40.9%
5) Services and Other Operating Expenditures		5000-5999	3,905,359.68	3,467,886.00	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	441,363.54	487,340.00	10.4%
9) TOTAL, EXPENDITURES			7,836,262.11	7,381,449.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,693.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,990.14	0.00	-100.0%
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			(29,990.14)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,296.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,426.37	60,129.55	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,426.37	60,129.55	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,426.37	60,129.55	-3.7%
2) Ending Balance, June 30 (E + F1e)			60,129.55	60,129.55	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			60,129.55	60,129.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,005,044.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	850.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,005,894.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,005,894.47		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	963,956.97	961,531.00	-0.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,180,191.54	531,248.00	-55.0%
TOTAL, FEDERAL REVENUE			2,144,148.51	1,492,779.00	-30.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	57,905.00	53,663.00	-7.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,978,068.29	5,718,899.00	43.8%
All Other State Revenue	All Other	8590	1,618,211.43	59,449.00	-96.3%
TOTAL, OTHER STATE REVENUE			5,654,184.72	5,832,011.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	27,693.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	37,928.88	56,659.00	49.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,622.20	56,659.00	-13.7%
TOTAL, REVENUES			7,863,955.43	7,381,449.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	760,209.98	855,045.00	12.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	345,122.58	214,752.00	-37.8%
Other Certificated Salaries		1900	12,450.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,117,782.56	1,069,797.00	-4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	751,070.60	802,726.00	6.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,607.74	96,834.00	3.4%
Clerical, Technical and Office Salaries		2400	306,444.71	253,651.00	-17.2%
Other Classified Salaries		2900	27,600.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,178,723.05	1,153,211.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	161,564.21	143,953.00	-10.9%
PERS		3201-3202	243,525.68	254,954.00	4.7%
OASDI/Medicare/Alternative		3301-3302	110,432.46	114,804.00	4.0%
Health and Welfare Benefits		3401-3402	481,855.33	485,129.00	0.7%
Unemployment Insurance		3501-3502	1,110.08	1,113.00	0.3%
Workers' Compensation		3601-3602	106,571.55	89,686.00	-15.8%
OPEB, Allocated		3701-3702	16,026.39	15,864.00	-1.0%
OPEB, Active Employees		3751-3752	15,822.68	18,606.00	17.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,136,908.38	1,124,109.00	-1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,540.21	4,150.00	-36.5%
Materials and Supplies		4300	47,070.80	73,456.00	56.1%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
Food		4700	1,013.89	1,500.00	47.9%
TOTAL, BOOKS AND SUPPLIES			56,124.90	79,106.00	40.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,960,995.40	74,000.00	-96.2%
Travel and Conferences		5200	16,233.79	6,649.00	-59.0%
Dues and Memberships		5300	525.00	500.00	-4.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,444.31	78,000.00	79.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,185.35	30,000.00	-9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,228.01	80,310.00	63.1%
Professional/Consulting Services and Operating Expenditures		5800	1,795,042.13	3,183,690.00	77.4%
Communications		5900	6,705.69	14,737.00	119.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,905,359.68	3,467,886.00	-11.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	441,363.54	487,340.00	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			441,363.54	487,340.00	10.4%
TOTAL, EXPENDITURES			7,836,262.11	7,381,449.00	-5.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	29,990.14	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,990.14	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,990.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,144,148.51	1,492,779.00	-30.4%
3) Other State Revenue		8300-8599	5,654,184.72	5,832,011.00	3.1%
4) Other Local Revenue		8600-8799	65,622.20	56,659.00	-13.7%
5) TOTAL, REVENUES			7,863,955.43	7,381,449.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,727,380.92	4,412,073.00	61.8%
2) Instruction - Related Services	2000-2999		3,102,797.62	831,736.00	-73.2%
3) Pupil Services	3000-3999		1,244,494.39	1,215,460.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		441,363.54	487,340.00	10.4%
8) Plant Services	8000-8999		320,225.64	434,840.00	35.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,836,262.11	7,381,449.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			27,693.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,990.14	0.00	-100.0%
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			(29,990.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,296.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,426.37	60,129.55	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,426.37	60,129.55	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,426.37	60,129.55	-3.7%
2) Ending Balance, June 30 (E + F1e)			60,129.55	60,129.55	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			60,129.55	60,129.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	60,128.18	60,128.18
9010	Other Restricted Local	1.37	1.37
Total, Restricted Balance		<u>60,129.55</u>	<u>60,129.55</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	(398,060.53)	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,575.21	0.00	-100.0%
5) TOTAL, REVENUES			(392,485.32)	0.00	-100.0%
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)			(392,485.32)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,094.00	0.00	-100.0%
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			63,094.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(329,391.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,050.30	2,658.98	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,050.30	2,658.98	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,050.30	2,658.98	-99.2%
2) Ending Balance, June 30 (E + F1e)			2,658.98	2,658.98	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			2,658.98	2,658.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,265.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,265.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,265.18		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(398,060.53)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(398,060.53)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,575.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,575.21	0.00	-100.0%
TOTAL, REVENUES			(392,485.32)	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	63,094.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,094.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			63,094.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1.51)	0.00	-100.0%
5) TOTAL, REVENUES			(1.51)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1.51)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1.51	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1.51	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1.51	0.00	-100.0%
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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
7710	State School Facilities Projects	2,658.98	2,658.98
Total, Restricted Balance		<u>2,658.98</u>	<u>2,658.98</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	(2.56)	0.00	-100.0%
5) TOTAL, REVENUES			(2.56)	0.00	-100.0%
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	987,750.00	984,000.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			987,750.00	984,000.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(987,752.56)	(984,000.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	987,750.78	984,000.00	-0.4%
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			987,750.78	984,000.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.78	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16.39		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	(2.56)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2.56)	0.00	-100.0%
TOTAL, REVENUES			(2.56)	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	212,750.00	174,000.00	-18.2%
Other Debt Service - Principal		7439	775,000.00	810,000.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			987,750.00	984,000.00	-0.4%
TOTAL, EXPENDITURES			987,750.00	984,000.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	987,750.78	984,000.00	-0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			987,750.78	984,000.00	-0.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			987,750.78	984,000.00	-0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	(2.56)	0.00	-100.0%
5) TOTAL, REVENUES			(2.56)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	987,750.00	984,000.00	-0.4%
10) TOTAL, EXPENDITURES			987,750.00	984,000.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(987,752.56)	(984,000.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	987,750.78	984,000.00	-0.4%
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			987,750.78	984,000.00	-0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.78)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	1.78	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1.78	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1.78	0.00	-100.0%
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			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	9,624,569.93	9,616,798.00	-0.1%
5) TOTAL, REVENUES			9,624,569.93	9,616,798.00	-0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	180,580.34	268,557.00	48.7%
3) Employee Benefits		3000-3999	78,714.30	119,402.00	51.7%
4) Books and Supplies		4000-4999	43,391.79	56,000.00	29.1%
5) Services and Other Operating Expenses		5000-5999	9,132,342.79	10,404,235.00	13.9%
6) Depreciation		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, EXPENSES			9,435,029.22	10,848,194.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,540.71	(1,231,396.00)	-749.7%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			189,540.71	(1,231,396.00)	-749.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,659,980.25	13,849,520.96	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,659,980.25	13,849,520.96	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,659,980.25	13,849,520.96	1.4%
2) Ending Net Position, June 30 (E + F1e)			13,849,520.96	12,618,124.96	-8.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,849,520.96	12,618,124.96	-8.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,601,217.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,589.30		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,340.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			28,965,128.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	13,924,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			13,924,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			15,041,128.62		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	449,890.49	473,995.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,894,693.51	8,907,638.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	279,985.93	235,165.00	-16.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,624,569.93	9,616,798.00	-0.1%
TOTAL, REVENUES			9,624,569.93	9,616,798.00	-0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,005.60	193,667.00	33.6%
Clerical, Technical and Office Salaries		2400	35,574.74	74,890.00	110.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			180,580.34	268,557.00	48.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,473.15	55,592.00	56.7%
OASDI/Medicare/Alternative		3301-3302	13,497.71	20,542.00	52.2%
Health and Welfare Benefits		3401-3402	26,176.23	37,726.00	44.1%
Unemployment Insurance		3501-3502	88.17	134.00	52.0%
Workers' Compensation		3601-3602	1,821.02	2,766.00	51.9%
OPEB, Allocated		3701-3702	850.52	1,216.00	43.0%
OPEB, Active Employees		3751-3752	807.50	1,426.00	76.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,714.30	119,402.00	51.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,391.79	53,000.00	31.2%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,391.79	56,000.00	29.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	4,345,090.56	5,469,434.00	25.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5.79	200.00	3354.2%
Professional/Consulting Services and Operating Expenditures		5800	4,785,047.44	4,932,402.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,132,342.79	10,404,235.00	13.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,435,029.22	10,848,194.00	15.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	9,624,569.93	9,616,798.00	-0.1%
5) TOTAL, REVENUES			9,624,569.93	9,616,798.00	-0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,435,029.22	10,848,194.00	15.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,435,029.22	10,848,194.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			189,540.71	(1,231,396.00)	-749.7%
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			189,540.71	(1,231,396.00)	-749.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,659,980.25	13,849,520.96	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,659,980.25	13,849,520.96	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,659,980.25	13,849,520.96	1.4%
2) Ending Net Position, June 30 (E + F1e)			13,849,520.96	12,618,124.96	-8.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,849,520.96	12,618,124.96	-8.9%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	194.70	194.70	194.70	180.00	180.00	180.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	86.25	86.25	86.25	130.00	130.00	130.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	280.95	280.95	280.95	310.00	310.00	310.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	979.09	979.09	979.09	979.09	979.09	979.09
c. Special Education-NPS/LCI	22.62	22.62	22.62	22.62	22.62	22.62
d. Special Education Extended Year	65.77	65.77	65.77	65.77	65.77	65.77
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)	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,348.43	1,348.43	1,348.43	1,377.48	1,377.48	1,377.48
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	254,369.08	254,369.08	254,369.08	254,369.08	254,369.08	254,369.08
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)]	68.15	68.15	68.15	77.00	77.00	77.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	68.15	68.15	68.15	77.00	77.00	77.00
3. Charter School Funded County Program ADA						
a. County Community Schools	183.35	183.35	183.35	200.00	200.00	200.00
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 C3a through C3e)	183.35	183.35	183.35	200.00	200.00	200.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	251.50	251.50	251.50	277.00	277.00	277.00
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. 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 C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	251.50	251.50	251.50	277.00	277.00	277.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			111,364,480.02	96,350,056.50	85,882,380.11	77,816,403.08	73,461,435.13	71,057,444.31	90,574,751.87	92,233,235.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		404,397.00	382,481.00	750,959.00	727,914.00	727,915.00	750,958.00	727,913.00	812,552.00
Property Taxes	8020-8079		0.00	6,758,713.00	160,346.00	10,110,420.00	25,458,277.00	33,411,223.00	30,937,583.00	206,621.00
Miscellaneous Funds	8080-8099		9,265.00	(380,643.00)	89,724.00	87,861.00	35,144.00	35,144.00	(17,838,140.00)	114,065.00
Federal Revenue	8100-8299		1,622,169.00	(5,135,759.00)	3,519,365.00	5,331,973.00	2,763,799.00	4,824,891.00	3,073,672.00	2,608,392.00
Other State Revenue	8300-8599		2,002,566.00	(1,244,324.00)	320,328.00	729,777.00	759,748.00	1,224,498.00	961,583.00	356,715.00
Other Local Revenue	8600-8799		92,748.00	2,111,507.00	4,696,088.00	1,224,473.00	3,391,111.00	1,318,780.00	5,307,817.00	2,312,843.00
Interfund Transfers In	8910-8929					29,990.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,131,145.00	2,491,975.00	9,536,810.00	18,242,408.00	33,135,994.00	41,565,494.00	23,170,428.00	6,411,188.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,099,908.00	5,159,642.00	4,615,921.00	4,654,140.00	4,675,647.00	4,940,140.00	4,734,281.00	5,253,347.00
Classified Salaries	2000-2999		5,181,884.00	5,879,973.00	5,574,895.00	5,772,463.00	5,775,397.00	5,720,718.00	5,639,403.00	5,939,486.00
Employee Benefits	3000-3999		4,107,022.00	4,926,212.00	4,900,349.00	4,867,970.00	4,623,909.00	5,180,026.00	5,025,456.00	5,511,386.00
Books and Supplies	4000-4999		19,064.00	275,610.00	450,961.00	364,123.00	444,592.00	377,856.00	299,192.00	277,933.00
Services	5000-5999		3,259,277.00	3,412,549.00	1,235,294.00	3,845,854.00	3,520,627.00	4,183,472.00	4,429,083.00	3,079,468.00
Capital Outlay	6000-6599		1,068,996.00	996,065.00	1,408,295.00	1,242,752.00	1,196,734.00	1,242,082.00	1,651,524.00	1,085,416.00
Other Outgo	7000-7499		0.00	(31,066,826.00)	(113,582.00)	139,632.00	(150,638.00)	1,103,472.00	(161,081.00)	(209,121.00)
Interfund Transfers Out	7600-7629		0.00	0.00	106,375.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			16,736,151.00	(10,416,775.00)	18,178,508.00	20,886,934.00	20,086,268.00	22,747,766.00	21,617,858.00	20,937,915.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	23,954.74	0.00	0.00	0.00	(359,854.82)	(199,453.31)	559,308.13	0.00	(1,750.55)
Accounts Receivable	9200-9299	17,693,612.68	2,506,609.31	11,976,171.23	3,067,407.44	647,231.49	15,098.94	12,215.64	26,359.50	130.00
Due From Other Funds	9310	2,959,382.03	0.00	(289,920.18)	0.00	3,249,302.21	0.00	0.00	0.00	0.00
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		20,676,949.45	2,506,609.31	11,686,251.05	3,067,407.44	3,536,678.88	(184,354.37)	571,523.77	26,359.50	(1,620.55)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	41,427,528.10	4,522,399.25	34,340,996.69	1,237,782.00	708,182.32	15,378,982.40	332,269.00	11,115.46	2,379.00
Due To Other Funds	9610	4,685,915.52	0.00	4,495.71	0.00	4,681,419.81	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	4,818,799.00	2,119,441.09	2,699,357.91	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		50,932,242.62	6,641,840.34	37,044,850.31	1,237,782.00	5,389,602.13	15,378,982.40	332,269.00	11,115.46	2,379.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,725,813.51	1,982,172.87	(1,253,904.47)	142,481.30	109,619.95	460,324.79	90,669.10	29,804.15
TOTAL BALANCE SHEET ITEMS		(30,255,293.17)	(2,409,417.52)	(23,376,426.39)	575,720.97	(1,710,441.95)	(15,453,716.82)	699,579.56	105,913.14	25,804.60
E. NET INCREASE/DECREASE (B - C + D)			(15,014,423.52)	(10,467,676.39)	(8,065,977.03)	(4,354,967.95)	(2,403,990.82)	19,517,307.56	1,658,483.14	(14,500,922.40)
F. ENDING CASH (A + E)			96,350,056.50	85,882,380.11	77,816,403.08	73,461,435.13	71,057,444.31	90,574,751.87	92,233,235.01	77,732,312.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		77,732,312.61	87,106,822.67	96,253,185.77	79,849,380.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	858,084.00	812,552.00	812,552.00	314,670.00			8,082,947.00	8,082,947.00
Property Taxes	8020-8079	12,697,240.00	38,250,219.00	1,392,238.00	19,460,940.00			178,843,820.00	178,843,820.00
Miscellaneous Funds	8080-8099	6,724,267.00	174,758.00	(10,093,800.00)	(2,166,326.00)			(23,208,681.00)	(23,208,681.00)
Federal Revenue	8100-8299	2,546,889.00	3,767,065.00	4,568,827.00	20,159,123.00			49,650,406.00	49,650,406.00
Other State Revenue	8300-8599	931,479.00	384,480.00	1,961,444.00	6,387,522.00			14,775,816.00	14,775,816.00
Other Local Revenue	8600-8799	7,859,704.00	1,130,337.00	4,916,015.00	3,196,348.00			37,557,771.00	37,557,771.00
Interfund Transfers In	8910-8929				(29,990.00)			0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		31,617,663.00	44,519,411.00	3,557,276.00	47,322,287.00	0.00	0.00	265,702,079.00	265,702,079.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,871,616.00	4,884,173.00	4,835,994.00	5,250,688.00			56,975,497.00	56,975,497.00
Classified Salaries	2000-2999	5,873,126.00	5,798,440.00	5,616,512.00	5,634,412.00			68,406,709.00	68,406,709.00
Employee Benefits	3000-3999	5,222,708.00	5,108,382.00	5,187,271.00	5,968,209.00			60,628,900.00	60,628,900.00
Books and Supplies	4000-4999	278,756.00	330,082.00	500,775.00	4,531,462.00			8,150,406.00	8,150,406.00
Services	5000-5999	3,572,412.00	3,189,625.00	3,197,765.00	4,669,990.00			41,595,416.00	41,595,416.00
Capital Outlay	6000-6599	1,078,151.00	1,049,155.00	1,134,230.00	1,040,835.00			14,194,235.00	14,194,235.00
Other Outgo	7000-7499	617,942.00	(173,901.00)	30,388,348.00	36,190,104.00			36,564,349.00	36,564,349.00
Interfund Transfers Out	7600-7629	944,470.00	0.00	0.00	(66,845.00)			984,000.00	984,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		22,459,181.00	20,185,956.00	50,860,895.00	63,218,855.00	0.00	0.00	287,499,512.00	287,499,512.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,750.55	62,899.86	62,899.86	(100,799.72)			25,000.00	
Accounts Receivable	9200-9299	1,440.00	(14,497.50)	32,750.90	23,957,652.75			42,228,569.70	
Due From Other Funds	9310	0.00	0.00	0.00	(16,196,447.15)			(13,237,065.12)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,190.55	48,402.36	95,650.76	7,660,405.88	0.00	0.00	29,016,504.58	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,266.69	15,360,026.93	0.00	(49,633,090.03)			22,263,309.71	
Due To Other Funds	9610	0.00	0.00	(30,720,638.31)	18,386,161.50			(7,648,561.29)	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(1,190,257.00)			3,628,542.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,266.69	15,360,026.93	(30,720,638.31)	(32,437,185.53)	0.00	0.00	18,243,290.42	
<u>Nonoperating</u>									
Suspense Clearing	9910	215,042.20	124,532.67	83,524.92	(3,710,142.98)			0.01	
TOTAL BALANCE SHEET ITEMS		216,028.06	(15,187,091.90)	30,899,813.99	36,387,448.43	0.00	0.00	10,773,214.17	
E. NET INCREASE/DECREASE (B - C + D)		9,374,510.06	9,146,363.10	(16,403,805.01)	20,490,880.43	0.00	0.00	(11,024,218.83)	(21,797,433.00)
F. ENDING CASH (A + E)		87,106,822.67	96,253,185.77	79,849,380.76	100,340,261.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								100,340,261.19	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			100,340,261.19	86,853,616.59	77,895,159.12	71,138,401.01	67,542,651.98	65,782,944.08	87,309,470.56	89,717,172.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		404,397.00	382,481.00	750,959.00	727,914.00	727,915.00	750,958.00	727,913.00	812,552.00
Property Taxes	8020-8079		0.00	6,758,713.00	160,346.00	10,110,420.00	25,458,277.00	33,411,223.00	30,937,583.00	206,621.00
Miscellaneous Funds	8080-8099		9,265.00	(380,643.00)	89,724.00	87,861.00	35,144.00	35,144.00	(17,838,140.00)	114,065.00
Federal Revenue	8100-8299		1,622,169.00	(5,135,759.00)	3,519,365.00	5,331,973.00	2,763,799.00	4,824,891.00	3,073,672.00	2,608,392.00
Other State Revenue	8300-8599		2,002,566.00	(1,244,324.00)	320,328.00	729,777.00	759,748.00	1,224,498.00	961,583.00	356,715.00
Other Local Revenue	8600-8799		92,748.00	1,712,425.00	4,297,006.00	825,391.00	2,992,029.00	919,698.00	4,908,735.00	1,913,761.00
Interfund Transfers In	8910-8929					29,990.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,131,145.00	2,092,893.00	9,137,728.00	17,843,326.00	32,736,912.00	41,166,412.00	22,771,346.00	6,012,106.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,383,895.58	5,443,629.58	4,899,908.58	4,938,127.58	4,959,634.58	5,074,127.58	5,018,268.58	5,087,334.58
Classified Salaries	2000-2999		5,184,480.50	5,382,569.50	5,677,491.50	6,275,059.50	6,277,993.50	6,223,314.50	6,141,999.50	6,842,082.50
Employee Benefits	3000-3999		3,267,070.00	4,086,260.00	4,060,397.00	4,028,018.00	3,783,957.00	4,340,074.00	4,185,504.00	4,671,434.00
Books and Supplies	4000-4999		88,918.00	345,464.00	520,815.00	433,977.00	514,446.00	447,710.00	369,046.00	347,787.00
Services	5000-5999		3,129,948.00	3,283,220.00	1,105,965.00	3,716,525.00	3,391,298.00	2,854,143.00	4,699,754.00	3,350,139.00
Capital Outlay	6000-6599		154,060.00	111,129.00	123,359.00	107,816.00	176,734.00	207,146.00	126,588.00	140,480.00
Other Outgo	7000-7499		0.00	(30,977,348.00)	(24,104.00)	229,110.00	(61,160.00)	1,192,950.00	(71,603.00)	(119,643.00)
Interfund Transfers Out	7600-7629				106,375.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			15,208,372.08	(12,325,075.92)	16,470,207.08	19,728,633.08	19,042,903.08	20,339,465.08	20,469,557.08	20,319,614.08
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	(359,854.82)	(199,453.31)	559,308.13	0.00	(1,750.55)
Accounts Receivable	9200-9299		2,506,609.31	11,976,171.23	3,067,407.44	647,231.49	15,098.94	12,215.64	26,359.50	130.00
Due From Other Funds	9310			(289,920.18)		3,249,302.21				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,506,609.31	11,686,251.05	3,067,407.44	3,536,678.88	(184,354.37)	571,523.77	26,359.50	(1,620.55)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		4,522,399.25	34,340,996.69	1,237,782.00	708,182.32	15,378,982.40	332,269.00	11,115.46	2,379.00
Due To Other Funds	9610		0.00	4,495.71	0.00	4,681,419.81	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650		2,119,441.09	2,699,357.91	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,641,840.34	37,044,850.31	1,237,782.00	5,389,602.13	15,378,982.40	332,269.00	11,115.46	2,379.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,725,813.51	1,982,172.87	(1,253,904.47)	142,481.30	109,619.95	460,324.79	90,669.10	29,804.15
TOTAL BALANCE SHEET ITEMS		0.00	(2,409,417.52)	(23,376,426.39)	575,720.97	(1,710,441.95)	(15,453,716.82)	699,579.56	105,913.14	25,804.60
E. NET INCREASE/DECREASE (B - C + D)			(13,486,644.60)	(8,958,457.47)	(6,756,758.11)	(3,595,749.03)	(1,759,707.90)	21,526,526.48	2,407,702.06	(14,281,703.48)
F. ENDING CASH (A + E)			86,853,616.59	77,895,159.12	71,138,401.01	67,542,651.98	65,782,944.08	87,309,470.56	89,717,172.62	75,435,469.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		75,435,469.14	85,419,198.12	95,448,980.42	78,654,394.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	858,084.00	812,552.00	812,552.00	314,670.00			8,082,947.00	8,082,947.00
Property Taxes	8020-8079	12,697,240.00	38,250,219.00	1,392,238.00	21,859,013.00			181,241,893.00	181,241,893.00
Miscellaneous Funds	8080-8099	6,724,267.00	174,758.00	(10,093,800.00)	(2,166,326.00)			(23,208,681.00)	(23,208,681.00)
Federal Revenue	8100-8299	2,546,889.00	3,767,065.00	4,568,827.00	19,585,392.00			49,076,675.00	49,076,675.00
Other State Revenue	8300-8599	931,479.00	384,480.00	1,562,362.00	6,786,604.00			14,775,816.00	14,775,816.00
Other Local Revenue	8600-8799	7,460,622.00	731,255.00	4,916,015.00	11,815,461.00			42,585,146.00	42,585,146.00
Interfund Transfers In	8910-8929				(29,990.00)			0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		31,218,581.00	44,120,329.00	3,158,194.00	58,164,824.00	0.00	0.00	272,553,796.00	272,553,796.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,155,603.58	5,168,160.58	5,119,981.58	5,356,852.58			59,605,524.96	59,605,524.96
Classified Salaries	2000-2999	6,375,722.50	6,301,036.50	6,119,108.50	6,437,006.50			73,237,865.00	73,237,865.00
Employee Benefits	3000-3999	4,382,756.00	4,268,430.00	4,347,319.00	19,833,270.00			65,254,489.00	65,254,489.00
Books and Supplies	4000-4999	348,610.00	399,936.00	1,570,629.00	1,682,231.00			7,069,569.00	7,069,569.00
Services	5000-5999	3,443,083.00	2,560,296.00	3,068,436.00	4,546,449.00			39,149,256.00	39,149,256.00
Capital Outlay	6000-6599	93,215.00	164,219.00	149,294.00	116,804.00			1,670,844.00	1,670,844.00
Other Outgo	7000-7499	707,420.00	(84,423.00)	30,477,826.00	36,278,824.00			37,547,849.00	37,547,849.00
Interfund Transfers Out	7600-7629	944,470.00			(1,050,845.00)			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		21,450,880.08	18,777,655.08	50,852,594.08	73,200,592.08	0.00	0.00	283,535,396.96	283,535,396.96
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,750.55	(62,899.86)	62,899.86	(25,000.00)			(25,000.00)	
Accounts Receivable	9200-9299	1,440.00	(14,497.50)	32,750.90	(11,913,040.07)			6,357,876.88	
Due From Other Funds	9310				(9,344,170.82)			(6,384,788.79)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,190.55	(77,397.36)	95,650.76	(21,282,210.89)	0.00	0.00	(51,911.91)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,266.69	15,360,026.93	(30,720,638.31)	(50,149,723.82)			(8,973,962.39)	
Due To Other Funds	9610	0.00	0.00	0.00	(10,699,754.02)			(6,013,838.50)	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(1,159,056.00)			3,659,743.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,266.69	15,360,026.93	(30,720,638.31)	(62,008,533.84)	0.00	0.00	(11,328,057.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910	215,104.20	124,532.67	83,524.92	(5,500,001.58)			(1,789,858.59)	
TOTAL BALANCE SHEET ITEMS		216,028.06	(15,312,891.62)	30,899,813.99	35,226,321.37	0.00	0.00	9,486,287.39	
E. NET INCREASE/DECREASE (B - C + D)		9,983,728.98	10,029,782.30	(16,794,586.09)	20,190,553.29	0.00	0.00	(1,495,313.57)	(10,981,600.96)
F. ENDING CASH (A + E)		85,419,198.12	95,448,980.42	78,654,394.33	98,844,947.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								98,844,947.62	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 15,194,118.15
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 160,730,801.65

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.45%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,755,828.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,703,593.46
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	13,748.85
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	862,795.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,396,366.83
9. Carry-Forward Adjustment (Part IV, Line F)	(1,291,570.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,104,796.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	89,915,961.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,054,656.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,334,466.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,696,970.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,229.58
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	4,441.60
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,969,282.13
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,366,819.64
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,332,509.79
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,267,318.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	336,413.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,432,889.28
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	195,749,959.83

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B19) 9.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B19) 9.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,396,366.83</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(134,191.74)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.5%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.5%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.44%) times Part III, Line B19); zero if positive	<u>(1,291,570.69)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,291,570.69)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>9.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-645,785.35) is applied to the current year calculation and the remainder (\$-645,785.34) is deferred to one or more future years:	<u>9.58%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-430,523.56) is applied to the current year calculation and the remainder (\$-861,047.13) is deferred to one or more future years:	<u>9.69%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,291,570.69)</u>

Approved indirect cost rate: 10.50%
 Highest rate used in any program: 15.44%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	314,490.46	26,852.83	8.54%
01	3010	1,491,629.23	135,863.67	9.11%
01	3025	1,025,601.04	99,893.54	9.74%
01	3060	3,362,918.58	328,230.06	9.76%
01	3110	43,430.74	4,230.15	9.74%
01	3182	695,906.44	67,781.90	9.74%
01	3183	261,476.22	25,467.78	9.74%
01	3310	2,005,887.96	180,862.04	9.02%
01	3315	94,456.88	8,501.12	9.00%
01	3326	91,124.48	8,875.52	9.74%
01	3327	8,221.10	739.90	9.00%
01	3345	722.94	65.06	9.00%
01	3385	672,628.06	65,513.97	9.74%
01	3395	14,456.90	1,408.10	9.74%
01	4035	39,451.00	3,842.00	9.74%
01	4127	36,917.70	3,595.78	9.74%
01	4203	119,161.45	15,826.62	13.28%
01	4204	146,172.54	14,237.20	9.74%
01	5210	22,780,954.79	2,019,541.48	8.87%
01	5630	59,006.23	5,747.21	9.74%
01	5640	793,688.93	77,305.30	9.74%
01	5810	19,973.38	1,945.41	9.74%
01	6230	192,882.79	18,786.78	9.74%
01	6317	540,923.20	52,685.92	9.74%
01	6387	136,686.71	13,313.29	9.74%
01	6500	85,570,082.37	7,700,384.43	9.00%
01	6510	2,694,309.13	242,487.82	9.00%
01	6520	128,749.77	12,540.23	9.74%
01	6680	112,289.82	10,937.03	9.74%
01	6685	154,760.60	7,738.03	5.00%
01	6690	63,748.93	6,209.15	9.74%
01	6695	355,214.70	17,760.73	5.00%
01	7338	25,356.00	2,470.23	9.74%
01	7366	465,089.50	45,299.72	9.74%
01	7810	1,133,702.88	110,422.66	9.74%
01	8150	1,063,296.57	103,565.09	9.74%
01	9010	15,460,637.75	1,173,086.20	7.59%
12	5035	665,215.53	102,711.61	15.44%
12	5055	51,619.28	5,027.72	9.74%
12	5320	931,622.84	50,400.79	5.41%
12	5340	37,793.70	2,044.64	5.41%
12	6045	4,667.40	454.60	9.74%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6052	7,173.10	538.33	7.50%
12	6105	3,700,528.64	277,539.65	7.50%
12	9010	35,282.68	2,646.20	7.50%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	73,224.85		57,449.70	130,674.55
2. State Lottery Revenue	8560	341,343.29		97,411.98	438,755.27
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		414,568.14	0.00	154,861.68	569,429.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	163,680.46		141,558.15	305,238.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	150,810.00			150,810.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,353.13	2,353.13
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	26,852.83			26,852.83
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		341,343.29	0.00	143,911.28	485,254.57
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	73,224.85	0.00	10,950.40	84,175.25
D. COMMENTS:					
On-line subscriptions for instructions for students and teachers					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		254,369.08	0.00%	254,369.08	0.00%	254,369.08
(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	76,882,015.00	0.00%	76,881,151.00	0.00%	76,881,151.00
2. Federal Revenues	8100-8299	420,280.00	0.00%	420,280.00	0.00%	420,280.00
3. Other State Revenues	8300-8599	688,891.00	0.00%	688,891.00	0.00%	688,891.00
4. Other Local Revenues	8600-8799	9,057,728.00	0.00%	9,057,728.00	0.00%	9,057,728.00
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	(751,649.00)	-145.47%	341,806.00	-16.92%	283,957.00
6. Total (Sum lines A1 thru A5c)		86,297,265.00	1.27%	87,389,856.00	-0.07%	87,332,007.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,935,537.00		13,326,190.00
b. Step & Column Adjustment				129,356.00		133,262.00
c. Cost-of-Living Adjustment				261,297.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,935,537.00	3.02%	13,326,190.00	1.00%	13,459,452.00
2. Classified Salaries						
a. Base Salaries				28,141,509.00		28,896,738.00
b. Step & Column Adjustment				281,415.00		303,117.00
c. Cost-of-Living Adjustment				473,814.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,141,509.00	2.68%	28,896,738.00	1.05%	29,199,855.00
3. Employee Benefits	3000-3999	15,476,948.00	7.73%	16,672,618.00	6.04%	17,678,830.00
4. Books and Supplies	4000-4999	3,480,891.00	-16.98%	2,889,933.00	-17.04%	2,397,441.00
5. Services and Other Operating Expenditures	5000-5999	11,995,611.00	-8.95%	10,922,450.00	-4.53%	10,427,325.00
6. Capital Outlay	6000-6999	5,381,238.00	-85.68%	770,837.00	0.00%	770,837.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,739,121.00	0.00%	34,739,121.00	0.00%	34,739,121.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,727,568.00)	4.47%	(14,341,683.00)	0.42%	(14,401,504.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	984,000.00	-0.05%	983,500.00	-0.76%	976,000.00
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)		99,407,287.00	-4.57%	94,859,704.00	0.41%	95,247,357.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(13,110,022.00)		(7,469,848.00)		(7,915,350.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,001,376.30		40,891,354.30		33,421,506.30
2. Ending Fund Balance (Sum lines C and D1)		40,891,354.30		33,421,506.30		25,506,156.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,537,986.00		13,081,162.00		11,582,669.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,499,980.00		11,210,984.00		11,233,351.00
2. Unassigned/Unappropriated	9790	14,828,388.30		9,104,360.30		2,665,136.30
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		40,891,354.30		33,421,506.30		25,506,156.30

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,499,980.00		11,210,984.00		11,233,351.00
c. Unassigned/Unappropriated	9790	14,828,388.30		9,104,360.30		2,665,136.30
(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)						
		26,328,368.30		20,315,344.30		13,898,487.30
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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,836,071.00	2.76%	89,235,008.00	0.96%	90,091,675.00
2. Federal Revenues	8100-8299	49,230,126.00	-1.17%	48,656,395.00	-0.68%	48,325,019.00
3. Other State Revenues	8300-8599	14,086,925.00	0.00%	14,086,925.00	0.00%	14,086,925.00
4. Other Local Revenues	8600-8799	28,500,043.00	17.64%	33,527,418.00	-1.65%	32,974,488.00
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	751,649.00	-145.47%	(341,806.00)	-16.92%	(283,957.00)
6. Total (Sum lines A1 thru A5c)		179,404,814.00	3.21%	185,163,940.00	0.02%	185,194,150.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,039,960.00		45,368,035.00
b. Step & Column Adjustment				440,400.00		453,681.00
c. Cost-of-Living Adjustment				755,737.00		0.00
d. Other Adjustments				131,938.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,039,960.00	3.02%	45,368,035.00	1.00%	45,821,716.00
2. Classified Salaries						
a. Base Salaries				40,265,200.00		42,908,314.00
b. Step & Column Adjustment				402,400.00		429,081.00
c. Cost-of-Living Adjustment				629,145.00		0.00
d. Other Adjustments				1,611,569.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,265,200.00	6.56%	42,908,314.00	1.00%	43,337,395.00
3. Employee Benefits	3000-3999	45,151,952.00	5.57%	47,665,188.00	4.58%	49,849,046.00
4. Books and Supplies	4000-4999	4,669,515.00	-10.49%	4,179,636.00	-24.27%	3,165,331.00
5. Services and Other Operating Expenditures	5000-5999	29,599,805.00	-4.64%	28,226,806.00	-5.20%	26,758,199.00
6. Capital Outlay	6000-6999	8,812,997.00	-89.79%	900,007.00	-52.45%	427,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,312,568.00	0.00%	2,312,568.00	0.00%	2,312,568.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,240,228.00	4.64%	13,854,343.00	0.43%	13,914,164.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		188,092,225.00	-1.42%	185,414,897.00	0.09%	185,586,416.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,687,411.00)		(250,957.00)		(392,266.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,079,198.91		17,391,787.91		17,140,830.91
2. Ending Fund Balance (Sum lines C and D1)		17,391,787.91		17,140,830.91		16,748,564.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,391,787.91		17,140,830.91		16,748,564.91
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,391,787.91		17,140,830.91		16,748,564.91

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
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.						
B1d and B2d are for the Environmental Ed Program. There will be renovation in FY 20-21 and full operation will resume in FY 21-22, thus the adjustments are for the salaries of employees.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		254,369.08	0.00%	254,369.08	0.00%	254,369.08
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources						
1.	8010-8099	163,718,086.00	1.46%	166,116,159.00	0.52%	166,972,826.00
2.	8100-8299	49,650,406.00	-1.16%	49,076,675.00	-0.68%	48,745,299.00
3.	8300-8599	14,775,816.00	0.00%	14,775,816.00	0.00%	14,775,816.00
4.	8600-8799	37,557,771.00	13.39%	42,585,146.00	-1.30%	42,032,216.00
5. Other Financing Sources						
a.	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b.	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c.	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.	Total (Sum lines A1 thru A5c)		2.58%	272,553,796.00	-0.01%	272,526,157.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a.	Base Salaries			56,975,497.00		58,694,225.00
b.	Step & Column Adjustment			569,756.00		586,943.00
c.	Cost-of-Living Adjustment			1,017,034.00		0.00
d.	Other Adjustments			131,938.00		0.00
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		3.02%	58,694,225.00	1.00%	59,281,168.00
2. Classified Salaries						
a.	Base Salaries			68,406,709.00		71,805,052.00
b.	Step & Column Adjustment			683,815.00		732,198.00
c.	Cost-of-Living Adjustment			1,102,959.00		0.00
d.	Other Adjustments			1,611,569.00		0.00
e.	Total Classified Salaries (Sum lines B2a thru B2d)		4.97%	71,805,052.00	1.02%	72,537,250.00
3.	3000-3999	60,628,900.00	6.12%	64,337,806.00	4.96%	67,527,876.00
4.	4000-4999	8,150,406.00	-13.26%	7,069,569.00	-21.31%	5,562,772.00
5.	5000-5999	41,595,416.00	-5.88%	39,149,256.00	-5.02%	37,185,524.00
6.	6000-6999	14,194,235.00	-88.23%	1,670,844.00	-28.25%	1,198,834.00
7.	7100-7299, 7400-7499	37,051,689.00	0.00%	37,051,689.00	0.00%	37,051,689.00
8.	7300-7399	(487,340.00)	0.00%	(487,340.00)	0.00%	(487,340.00)
9. Other Financing Uses						
a.	7600-7629	984,000.00	-0.05%	983,500.00	-0.76%	976,000.00
b.	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)		-2.51%	280,274,601.00	0.20%	280,833,773.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(21,797,433.00)		(7,720,805.00)		(8,307,616.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		80,080,575.21		58,283,142.21		50,562,337.21
2. Ending Fund Balance (Sum lines C and D1)						
		58,283,142.21		50,562,337.21		42,254,721.21
3. Components of Ending Fund Balance						
a.	9710-9719	25,000.00		25,000.00		25,000.00
b.	9740	17,391,787.91		17,140,830.91		16,748,564.91
c. Committed						
1.	9750	0.00		0.00		0.00
2.	9760	0.00		0.00		0.00
d.	9780	14,537,986.00		13,081,162.00		11,582,669.00
e. Unassigned/Unappropriated						
1.	9789	11,499,980.00		11,210,984.00		11,233,351.00
2.	9790	14,828,388.30		9,104,360.30		2,665,136.30
f.	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			50,562,337.21		42,254,721.21

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,499,980.00		11,210,984.00		11,233,351.00
c. Unassigned/Unappropriated	9790	14,828,388.30		9,104,360.30		2,665,136.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,328,368.30		20,315,344.30		13,898,487.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.16%		7.25%		4.95%
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):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		40,809,908.00		40,809,908.00		40,809,908.00
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)		287,499,512.00		280,274,601.00		280,833,773.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		287,499,512.00		280,274,601.00		280,833,773.00
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)		287,499,512.00		280,274,601.00		280,833,773.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,749,990.24		5,605,492.02		5,616,675.46
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)		20,132,000.00		2,132,000.00		2,132,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		20,132,000.00		5,605,492.02		5,616,675.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	274,736,281.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,967,944.44
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	38,229.58
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,398,773.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	38,442,963.00
5. Interfund Transfers Out	All	9300	7600-7629	1,050,844.78
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,848,646.19
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,218,003.32
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				53,997,460.12
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1.51
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				172,770,878.45

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		532.45
B. Expenditures per ADA (Line I.E divided by Line II.A)		324,482.82
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	165,602,568.94	329,708.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	165,602,568.94	329,708.26
B. Required effort (Line A.2 times 90%)	149,042,312.05	296,737.43
C. Current year expenditures (Line I.E and Line II.B)	172,770,878.45	324,482.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(49,233.80)	0.00	(441,363.54)				
Other Sources/Uses Detail					29,990.14	1,050,844.78		
Fund Reconciliation							1.72	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	49,228.01	0.00	441,363.54	0.00				
Other Sources/Uses Detail					0.00	29,990.14		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1.72
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					63,094.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					987,750.78	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	5.79	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	49,233.80	(49,233.80)	441,363.54	(441,363.54)	1,080,834.92	1,080,834.92	1.72	1.72

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(80,510.00)	0.00	(487,340.00)				
Other Sources/Uses Detail					0.00	984,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	80,310.00	0.00	487,340.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					984,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	80,510.00	(80,510.00)	487,340.00	(487,340.00)	984,000.00	984,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	264,004.85	260,252.93		1.4%	Not Met
Second Prior Year (2018-19)	261,724.81	257,365.56		1.7%	Not Met
First Prior Year (2019-20)	257,365.56	254,369.08		1.2%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2017-18)	336.53	1,222.47	260,252.93	120.39
Second Prior Year (2018-19)	332.30	1,165.60	257,365.56	169.97
First Prior Year (2019-20)	349.10	1,067.48	254,369.08	183.35
Historical Average:	339.31	1,151.85	257,329.19	157.90

County Office's County Operated Programs ADA Standard:

Budget Year (2020-21) (historical average plus 2%):	346.10	1,174.89	262,475.77	161.06
1st Subsequent Year (2021-22) (historical average plus 4%):	352.88	1,197.92	267,622.36	164.22
2nd Subsequent year (2022-23) (historical average plus 6%):	359.67	1,220.96	272,768.94	167.37

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2020-21)	387.00	1,067.48	254,369.08	200.00
1st Subsequent Year (2021-22)	387.00	1,067.48	254,369.08	200.00
2nd Subsequent Year (2022-23)	387.00	1,067.48	254,369.08	200.00
Status:	Not Met	Met	Met	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

The Opportunity Youth Charter is expecting more enrollment and a potential new site in 2020-21.

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: Excess Property Tax/Minimum State Aid

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

		Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
I. LCFF Funding					
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	33,270,056.00	32,963,638.00	32,963,638.00	32,963,638.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	2,253,077.00	2,283,362.00	2,283,362.00	2,283,362.00
d.	Total LCFF (Sum of a or b, and c)	35,523,133.00	35,247,000.00	35,247,000.00	35,247,000.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	254,369.08	254,369.08	254,369.08	254,369.08
b.	Prior Year ADA (Funded)		254,369.08	254,369.08	254,369.08
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)	33,270,056.00	32,963,638.00	32,963,638.00
b1.	COLA percentage (if COE is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	93.52%	93.52%	93.52%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	349.10	387.00	387.00	387.00
b. Prior Year ADA (Funded)		349.10	387.00	387.00
c. Difference (Step 1a minus Step 1b)		37.90	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		10.86%	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)	33,270,056.00	32,963,638.00	32,963,638.00
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)	10.86%	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))	93.52%	93.52%	93.52%
c. Weighted Percent change (Step 3a x Step 3b)	10.16%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	183.35	200.00	200.00	200.00
b. Prior Year ADA (Funded)		183.35	200.00	200.00
c. Difference (Step 1a minus Step 1b)		16.65	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		9.08%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	2,253,077.00	2,283,362.00	2,283,362.00
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)	9.08%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	6.48%	6.48%	6.48%
c. Weighted Percent change (Step 3a x Step 3b)	0.59%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	10.75%	0.00%	0.00%

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

N/A	N/A	N/A
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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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	180,600,489.00	178,843,820.00	178,843,820.00	178,843,820.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-2.00% to 0.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	189,751,775.00	186,926,767.00	186,926,767.00	186,926,767.00
County Office's Projected Change in LCFF Revenue:		-1.49%	0.00%	0.00%
Standard:		-2.00% to 0.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-1.49%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.49% to 3.51%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	176,954,250.69		
Budget Year (2020-21)	186,011,106.00	5.12%	Not Met
1st Subsequent Year (2021-22)	194,837,083.00	4.74%	Met
2nd Subsequent Year (2022-23)	199,346,294.00	2.31%	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)

There were salary negotiations settled in FY 2019-20 which includes 1) 3% for certificated, 3% classified, 3% management in FY 2019-20 2) 3% all groups in FY 20-21 and 2% in FY 21-22.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-1.49%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.49% to 8.51%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.49% to 3.51%	-5.00% to 5.00%	-5.00% to 5.00%

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

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be 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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2019-20)	49,501,990.60		
Budget Year (2020-21)	49,650,406.00	0.30%	No
1st Subsequent Year (2021-22)	49,076,675.00	-1.16%	No
2nd Subsequent Year (2022-23)	48,745,299.00	-0.68%	No

Explanation:
(required if Yes)

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

First Prior Year (2019-20)	16,192,173.65		
Budget Year (2020-21)	14,775,816.00	-8.75%	Yes
1st Subsequent Year (2021-22)	14,775,816.00	0.00%	No
2nd Subsequent Year (2022-23)	14,775,816.00	0.00%	No

Explanation:
(required if Yes)

Due to carry-over funds in FY 19-20 which are not included in the 2020-21 budget

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

First Prior Year (2019-20)	44,471,976.45		
Budget Year (2020-21)	37,557,771.00	-15.55%	Yes
1st Subsequent Year (2021-22)	42,585,146.00	13.39%	Yes
2nd Subsequent Year (2022-23)	42,032,216.00	-1.30%	No

Explanation:
(required if Yes)

Decrease in 20-21 is due to back-out of various local grants ending in FY 2020-21 and Environmental Ed Program (in Walden West) will have facility improvements and renovation this FY and is not anticipating revenues in the fiscal year.

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

First Prior Year (2019-20)	7,499,038.25		
Budget Year (2020-21)	8,150,406.00	8.69%	Yes
1st Subsequent Year (2021-22)	7,069,569.00	-13.26%	Yes
2nd Subsequent Year (2022-23)	5,562,772.00	-21.31%	Yes

Explanation:
(required if Yes)

Due to the decrease in STRS and PERS rates in the May Revise, the adjustments were done at the benefits rates and plugged the adjustment in the 4xxx and 5xxx expenses accounts. The detailed adjustments to the expense accounts will be done in July 2020,

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

First Prior Year (2019-20)	45,442,033.96		
Budget Year (2020-21)	41,595,416.00	-8.46%	Yes
1st Subsequent Year (2021-22)	39,149,256.00	-5.88%	Yes
2nd Subsequent Year (2022-23)	37,185,524.00	-5.02%	Yes

Explanation:
 (required if Yes)

Due to the decrease in STRS and PERS rates in the May Revise, the adjustments were done at the benefits rates and plugged the adjustment in the 4xxx and 5xxx expenses accounts. The detailed adjustments to the expense accounts will be done in July 2020.

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 (2019-20)	110,166,140.70		
Budget Year (2020-21)	101,983,993.00	-7.43%	Met
1st Subsequent Year (2021-22)	106,437,637.00	4.37%	Met
2nd Subsequent Year (2022-23)	105,553,331.00	-0.83%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2019-20)	52,941,072.21		
Budget Year (2020-21)	49,745,822.00	-6.04%	Met
1st Subsequent Year (2021-22)	46,218,825.00	-7.09%	Met
2nd Subsequent Year (2022-23)	42,748,296.00	-7.51%	Met

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

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

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

Explanation:

Federal Revenue
 (linked from 4B
 if NOT met)

Explanation:

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

Explanation:

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

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	99,407,287.00	2,982,218.61	2,982,219.00	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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,705,944.85	10,253,242.59	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,280,631.56	14,926,595.54	25,991,991.30
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	18,986,576.41	25,179,838.13	25,991,991.30
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	242,648,621.15	256,331,064.87	274,736,281.50
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	37,677,525.78	19,228,824.36	67,523,811.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	280,326,146.93	275,559,889.23	342,260,092.50
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	6.8%	9.1%	7.6%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	3.0%	2.5%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(3,573,308.37)	70,315,354.02	5.1%	Not Met
Second Prior Year (2018-19)	10,241,045.44	74,915,290.73	N/A	Met
First Prior Year (2019-20)	272,561.95	88,879,890.39	N/A	Met
Budget Year (2020-21) (Information only)	(13,110,022.00)	99,407,287.00		

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	40,809,908.00	40,809,908.00	40,809,908.00

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 (2017-18)	69,042,737.20	72,286,171.28	Met
Second Prior Year (2018-19)	63,150,224.75	43,487,768.91	Not Met
First Prior Year (2019-20)	47,455,364.82	53,728,814.35	Met
Budget Year (2020-21) (Information only)	54,001,376.30		

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 (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	287,499,512	280,274,601	280,833,773
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	287,499,512.00	280,274,601.00	280,833,773.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	40,809,908.00	40,809,908.00	40,809,908.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	287,499,512.00	280,274,601.00	280,833,773.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,749,990.24	5,605,492.02	5,616,675.46
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,749,990.24	5,605,492.02	5,616,675.46

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

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

Reserve Amounts

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,499,980.00	11,210,984.00	11,233,351.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	14,828,388.30	9,104,360.30	2,665,136.30
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	26,328,368.30	20,315,344.30	13,898,487.30
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	9.16%	7.25%	4.95%
County Office's Reserve Standard (Section 8A, Line 7):	5,749,990.24	5,605,492.02	5,616,675.46
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(3,006,176.39)			
Budget Year (2020-21)	(1,742,396.00)	(1,263,780.39)	-42.0%	Not Met
1st Subsequent Year (2021-22)	341,806.00	(2,084,202.00)	-119.6%	Not Met
2nd Subsequent Year (2022-23)	283,957.00	57,849.00	-16.9%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2019-20)	29,990.14			
Budget Year (2020-21)	0.00	(29,990.14)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2019-20)	1,050,844.78			
Budget Year (2020-21)	984,000.00	(66,844.78)	-6.4%	Met
1st Subsequent Year (2021-22)	983,500.00	(500.00)	-0.1%	Met
2nd Subsequent Year (2022-23)	976,000.00	(7,500.00)	-0.8%	Met

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

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

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

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

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

Explanation: (required if NOT met) increase in contribution is for the Alternative Education Program and Opportunity Youth Academy due to decrease in the LCFF revenues and increased expenses

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met) FY 2019-20 one time transaction

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	FD 01 Unrestricted Fd bal OB 9790 to FD 56 Ob		3,480,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans		18-19 Form Debt		3,925,250
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				7,405,250

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	987,750	984,000	983,500	976,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	987,750	984,000	983,500	976,000
Has total annual payment increased over prior year (2019-20)?	No	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:

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
	6,774,142	

4. OPEB Liabilities

a. Total OPEB liability	24,488,571.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,471,462.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	(982,891.00)
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.	

Data must be entered.

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,578,793.00	1,578,793.00	1,578,793.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,428,000.00	1,428,000.00	1,428,000.00
d. Number of retirees receiving OPEB benefits	69	69	69

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)

Yes

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:

Workers comp accrued liability is stated based on Actuarial Study dated June 30, 2020, with an estimated liability of \$13,924,000
--

3. Self-Insurance Liabilities

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

13,924,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	8,915,673.00	8,915,673.00	8,915,673.00
b. Amount contributed (funded) for self-insurance programs	8,915,673.00	8,915,673.00	8,915,673.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	394.3	400.3	400.3	400.3

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

--	--	--

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

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

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

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:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	994.2	995.5	965.5	999.5

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	192.9	188.7	188.7	188.7

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
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?

Yes

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

Jun 17, 2020

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?

Yes

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)

A8. Santa Clara County Office of Education Chief Business Officer, James Novak, started on July 1, 2019 replacing former CBO Megan Reily.

End of County Office Budget Criteria and Standards Review

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July 1 Budget
2020-21 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	9010	3101	-376,087.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	3102	-6,198.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	3201	-47,010.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	3202	-344,001.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	3601	-317,372.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed

accounts in 2020-21.

01 9010 3602 -322,990.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	9010	1000	-132,256.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	1110	-395,956.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	1120	-41,954.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	1190	-176,897.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	2200	-5,632.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	2495	-29,470.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01	9010	3110	-9,291.00
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Explanation:Programs used the STRS and PERS rates prior to the May Revise and

since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01 9010 3140 -245,156.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01 9010 3700 -3,113.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

01 9010 3900 -1,454.00

Explanation:Programs used the STRS and PERS rates prior to the May Revise and since there was a significant decrease, the STRS, PERS and the additional reduction to COE workers comp rate were adjusted by using a holding account to post the offsets. The offsets will be adjusted to each of the detailed accounts in 2020-21.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
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43-10439-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
35	7710	8545	-398,060.53

Explanation: Return of unused funds to grantor after completion of capital projects

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
35	7710	-329,391.32

Explanation: Return of unused funds to grantor after completion of capital projects

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.