



SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

# **San Luis Obispo County Office of Education 2020-21 Annual Budget**

**James J. Brescia, Ed.D**  
**County Superintendent of Schools**

**Sheldon K. Smith, Ed.D**  
**Assistant Superintendent,**  
**Business Services**

**Melissa Abbey**  
**Director of Fiscal Services**

**County Board of Education:**

**Paul Madonna, President**

**George Galvan**

**Diane A. Jones**

**Juan Olivarria**

**Joel Peterson**





TO: James Brescia, E.D., and County Superintendent of Schools

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FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services  
Melissa Abbey, Director of Fiscal Services

DATE: June 25, 2020

RE: **2020-21 ADOPTED BUDGET NARRATIVE**

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#### BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2020-21** budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available from the Governor's May Revise. As of the writing, the state had not yet enacted a budget for 2020-21. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and is in accordance with the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and un-expected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

## INTRODUCTION

On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year, and no ordinary May Revision.” The Governor in his May Revision takes action to bring expenditures in line with available funding. The Governor proposes a 10% cut to state programs including K-12 and higher education, child care, and other state programs. Recognizing a statutory COLA that flows into the LCFF, has proposed a 10% reduction, which will net a <7.92%> decline in the LCFF base grant amount.

### **2020-21 Budget Adoption- ALL FUNDS**

The following is the total 2020-21 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

<b>Form/Description</b>	<b>Beginning Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Balance</b>
Form 01-General Fund (includes Fund 02 SELPA)	12,845,239	33,880,048	36,628,127	10,097,160
Form 10-Special Education Pass-Through-Fund	0	17,257,549	17,257,549	0
Form 12-Child Development Fund	0	1,167,463	1,167,463	0
Form 13-Cafeteria Special Revenue Fund	0	147,529	147,529	0
Form 16-Forest Reserve Fund	0	0	0	0
Form 17-Special Reserve Fund (Non-Capital Outlay)	392,427	8,000	19,000	381,427
Form 20-Special Reserve Fund (Postemployment Benefits)	1,120,321	23,000	346,242	797,079
Form 40-Special Reserve Fund (Capital Outlay Projects)	0	62,500	2,500	60,000
<b>Totals</b>	<b>14,357,987</b>	<b>52,546,089</b>	<b>55,568,410</b>	<b>11,335,665</b>

Summaries of 2019-20 Estimated Actuals and 2020-21 Budget Adoption are as follows:

- Page 3 Comparison between 2019-20 Second Interim and Estimated Actuals
- Page 4 Estimated Actuals and 2020 Budget Adoption & Multi-Year Projection
- Page 5 - 36 Departmental Budget Overviews



# Comparison Between 2019-20 Second Interim & Estimated Actuals San Luis Obispo County Office of Education

	2019-20 2nd Interim Budget			2019-20 Estimated Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	13,498,230	343,223	13,841,453	13,262,132	343,484	13,605,616	<236,098>	<261>	<235,837>	-2%	0%
2) Federal Revenue		4,354,011	4,354,011	-	4,312,547	4,312,547	-	<41,464>	<41,464>	0%	-1%
3) Other State Revenue	564,719	3,820,333	4,385,052	550,207	3,642,161	4,192,368	<14,512>	<178,172>	<192,684>	-3%	-5%
4) Other Local Revenue	4,120,779	7,368,379	11,489,158	3,843,306	7,485,272	11,328,578	<277,473>	116,893	<160,580>	-7%	2%
5) TOTAL REVENUES	18,183,728	15,885,947	34,069,675	17,655,645	15,783,465	33,439,110	<528,083>	<103,004>	<630,565>	-3%	-1%
B. Expenditures											
1) Certificated Salaries	1,385,522	4,136,164	5,521,686	1,398,541	4,060,161	5,458,702	13,019	<76,003>	<62,984>	1%	-2%
2) Classified Salaries	4,413,122	2,475,638	6,888,760	4,352,933	2,352,568	6,705,501	<60,189>	<123,070>	<183,259>	-1%	-5%
3) Employee Benefits	2,461,569	2,979,954	5,441,523	2,327,727	2,908,513	5,236,240	<133,842>	<71,441>	<205,283>	-6%	-2%
4) Books and Supplies	525,982	616,143	1,142,125	501,882	628,075	1,129,957	<24,100>	11,932	<12,168>	-5%	2%
5) Services & Other Operating Expenses	6,869,246	5,857,783	12,727,028	5,517,464	5,357,508	10,874,972	<1,351,782>	<500,274>	<1,852,056>	-25%	-9%
6) Capital Outlay	112,880	737,362	850,242	118,636	745,806	864,442	5,756	8,444	14,200	5%	1%
7) Other Outgo	5,347,811	681,206	6,029,017	5,347,811	681,206	6,029,017	-	-	-	0%	0%
8) Indirect Costs	<1,492,166>	1,413,048	<79,118>	(1,491,637)	1,409,169	(82,468)	529	<3,879>	<3,350>	0%	0%
9) Other Adjustments											
9) TOTAL EXPENDITURES	19,623,966	18,897,298	38,521,264	18,073,357	18,143,007	36,216,364	<1,550,609>	<754,291>	<2,304,900>	-9%	-4%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)											
D. Other Financing Sources/Uses											
1) Transfers In	394,577	50,000	444,577	390,938	50,000	440,938	<3,639>	-	<3,639>	-1%	0%
2) Transfers Out	<352,978>	<60,000>	<412,978>	<351,763>	<60,000>	<411,763>	1,215	-	1,215	0%	0%
3) Contributions	<1,372,339>	1,372,339	-	<1,339,887>	1,339,887	0	32,452	32,452	0	-2%	2%
4) Total Finances & Uses	<1,330,740>	1,362,339	31,599	<1,300,712>	1,329,887	29,175	30,028	32,452	<2,424>	-2%	2%
E. Net Increase (Decrease) in Fund Balance											
	<2,770,978>	<1,649,012>	<4,419,990>	<1,718,424>	<1,029,655>	<2,748,079>	1,052,554	683,739	1,671,911	-61%	-66%
F. Fund Balance											
1) Beginning Fund Balance	10,450,400	2,394,839	12,845,239	10,450,400	2,394,839	12,845,239	-	-	-	0%	0%
2) Ending Fund Balance	7,679,422	745,826	8,425,249	8,731,976	1,365,184	10,097,160	<1,052,554>	<619,357>	<1,671,911>	-12%	-45%
2a) Revolving Cash	25,475		25,475	25,675		25,675	<200>	<200>	<200>	-1%	-1%
2d) Assigned: Excess Property Taxes	6,095,364		6,095,364	5,518,812		5,518,812	576,552		576,552	10%	10%
2d) Other Assignments	168,417	745,828	914,245	2,000,763		2,000,763	<1,832,346>		<1,086,518>	-92%	-92%
2f) Reserves:											
Fund 01	1,390,165		1,390,165	1,186,927		1,186,927	203,238		203,238	17%	17%
Fund 17	360,576		360,576	360,576		360,576	-		-	0%	0%
Reserve Percent	4.50%			4.22%			0.27%				

# Multi-Year Projection Summary For 2020-21 Adopted Budget

## San Luis Obispo County Office of Education

	2019-20 Estimated Actuals			2020-21 Budget Development			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. Revenues</b>												
1) LCFF Sources	13,262,132	343,484	13,605,616	12,713,105	341,962	13,055,067	12,711,993	341,962	13,053,955	12,711,993	341,962	13,053,955
2) Federal Revenue	-	4,312,547	4,312,547	-	3,455,412	3,455,412	-	3,455,412	3,455,412	-	3,455,412	3,455,412
3) Other State Revenue	550,207	3,642,161	4,192,368	2,264,464	2,966,851	5,231,315	2,285,000	3,040,342	5,325,342	2,330,700	3,139,434	5,470,134
4) Other Local Revenue	3,843,306	7,485,272	11,328,578	2,894,878	4,748,452	7,643,330	2,926,850	4,850,000	7,776,850	3,000,000	5,000,000	8,000,000
<b>5) TOTAL REVENUES</b>	<b>17,655,645</b>	<b>15,783,465</b>	<b>33,439,110</b>	<b>17,872,447</b>	<b>11,512,677</b>	<b>29,385,124</b>	<b>17,923,843</b>	<b>11,687,716</b>	<b>29,611,559</b>	<b>18,042,693</b>	<b>11,936,808</b>	<b>29,979,501</b>
<b>B. Expenditures</b>												
1) Certificated Salaries	1,398,541	4,060,161	5,458,702	1,278,860	3,526,452	4,805,311	1,317,225	3,632,245	4,949,470	1,356,742	3,741,212	5,097,954
2) Classified Salaries	4,352,933	2,352,568	6,705,501	3,877,473	2,111,875	5,989,348	3,993,797	2,175,231	6,169,028	4,113,611	2,240,488	6,354,099
3) Employee Benefits	2,327,727	2,908,513	5,236,240	2,133,283	2,574,280	4,707,563	2,257,106	2,674,012	4,931,118	2,444,078	2,883,080	5,327,158
4) Books and Supplies	501,882	628,075	1,129,957	334,677	443,657	778,334	340,466	451,298	791,764	345,000	460,824	805,824
5) Services & Other Operating Expenses	5,517,464	5,357,508	10,874,972	4,061,402	2,574,629	6,636,031	4,134,098	2,413,678	6,547,776	4,224,723	2,400,000	6,624,723
6) Capital Outlay	118,636	745,806	864,442	40,000	84,000	124,000	35,000	60,000	95,000	35,000	60,000	95,000
7) Other Outgo	5,347,811	681,206	6,029,017	6,274,758	442,040	6,716,798	6,058,683	442,040	6,500,723	6,058,683	442,040	6,500,723
8) Indirect Costs	<1,491,637>	1,409,169	(82,468)	<916,449>	815,916	<100,533>	<916,449>	815,916	<100,533>	<916,449>	815,916	<100,533>
<b>9) TOTAL EXPENDITURES</b>	<b>18,073,357</b>	<b>18,143,007</b>	<b>36,216,364</b>	<b>17,084,004</b>	<b>12,572,848</b>	<b>29,656,852</b>	<b>17,219,926</b>	<b>12,664,420</b>	<b>29,884,346</b>	<b>17,576,388</b>	<b>13,043,560</b>	<b>30,619,948</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	<417,712>			<2,777,254>			<2,777,254>			<2,777,254>		
<b>D. Other Financing Sources/Uses</b>												
1) Transfers In	390,938	50,000	440,938	367,742		367,742	367,742		367,742	367,742		367,742
2) Transfers Out	<351,763>	<60,000>	<411,763>	<284,421>	<60,000>	<344,421>	<150,000>	<60,000>	<210,000>	<100,000>	<60,000>	<160,000>
3) Contributions	<1,339,887>	1,339,887	0	<1,125,532>	1,125,532	-	<1,123,050>	1,123,050	-	<1,154,850>	1,154,850	-
4) Total Finances & Uses	<1,300,712>	1,329,887	29,175	<1,042,211>	1,065,532	23,321	(905,308)	1,063,050	157,742	<887,108>	1,094,850	207,742
<b>E. Net Increase (Decrease) in Fund Balance</b>	<1,718,424>			<2,748,079>			<2,748,079>			<2,748,079>		
<b>F. Fund Balance</b>												
1) Beginning Fund Balance	10,450,400	2,394,839	12,845,239	8,731,976	1,365,184	10,097,160	8,478,208	1,370,544	9,848,752	8,276,817	1,456,890	9,733,707
2) Ending Fund Balance	8,731,976	1,365,184	10,097,160	8,478,208	1,370,544	9,848,752	8,276,817	1,456,890	9,733,707	7,856,014	1,444,988	9,301,002
2a) Revolving Cash	25,475		25,475	25,475		25,475	25,475		25,475			
2d) Assigned: Excess Property Taxes	5,518,812		5,518,812	5,518,812		5,518,812	5,518,812		5,518,812	5,518,812		5,518,812
2d) Assigned: All Other Assignments	2,000,763		2,000,763	2,087,129		2,087,129	1,973,719		1,973,719	1,773,719		1,773,719
Components of FB												
2f) Reserves:												
Fund 01	1,186,927		1,186,927	846,792		846,792	784,286		784,286	563,483		563,483
Fund 17	360,576		360,576	360,576		360,576	360,576		360,576	360,576		360,576
<b>Unassigned Fund Balance</b>	(0)		(0)	0		0	(0)		(0)	(0)		(0)
<b>Reserve Percent</b>	4.22%			4.02%			3.80%			3.00%		

Administration & Board of Education  
Dr. James Brescia - Superintendent

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	5,077		
8689	ALL OTHER FEES AND CONTRACTS			
8694	DONATIONS	500	500	
8699	ALL OTHER LOCAL REVENUES	7,064	6,352	
	<b>REVENUE</b>	<b>12,641</b>	<b>6,852</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	204,819	204,639	215,014
2000	CLASSIFIED PERSONNEL	236,126	238,411	257,802
3000	EMPLOYEE BENEFITS	249,622	246,482	170,752
4000	BOOKS AND SUPPLIES	13,528	13,808	8,625
5000	SERVICES AND OTHER OPERATING	197,469	225,696	147,675
	<b>EXPENDITURES</b>	<b>901,564</b>	<b>929,036</b>	<b>799,868</b>
	RESOURCE :9098 EDUCATION FORECAST			
8694	DONATIONS	5,000	5,000	
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 9124			
	<b>REVENUE</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
5000	SERVICES AND OTHER OPERATING	4,375	7,430	
	<b>EXPENDITURES</b>	<b>4,375</b>	<b>7,430</b>	<b>0</b>
	RESOURCE :9120 LARRY PETERSON SCHOLARSHIP			
9790	FUND BALANCE	0	5,795	0

# Administration & Board of Education

Dr. James Brescia - Superintendent

Valerie Kraskey- Communications

		2018-19	2019-20	2020-21
Object		Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0011 COMMUNICATIONS & MEDIA			
8677	INTERAGENCY SERV BETWN LEA'S	22,124	15,000	
8689	ALL OTHER FEES AND CONTRACTS	24,245	4,650	277,000
8699	ALL OTHER LOCAL REVENUES	299	60,000	
8980	CONTRIBUTIONS FROM UNREST REV	-332	37,852	
	<b>REVENUE</b>	<b>46,336</b>	<b>117,502</b>	<b>277,000</b>
1000	CERTIFICATED PERSONNEL			46,808
2000	CLASSIFIED PERSONNEL	181,883	190,216	142,142
3000	EMPLOYEE BENEFITS	72,732	78,697	89,263
4000	BOOKS AND SUPPLIES	7,662	2,451	18,000
5000	SERVICES AND OTHER OPERATING	19,378	60,038	9,724
	<b>EXPENDITURES</b>	<b>281,655</b>	<b>331,402</b>	<b>305,937</b>
	RESOURCE :9515 PEG			
8699	ALL OTHER LOCAL REVENUES	89,655	89,655	99,000
	<b>REVENUE</b>	<b>89,655</b>	<b>89,655</b>	<b>99,000</b>
4000	BOOKS AND SUPPLIES	6,827	16,442	
5000	SERVICES AND OTHER OPERATING	61,086	236,662	
6000	CAPITAL OUTLAY	46,678	177,415	
	<b>EXPENDITURES</b>	<b>114,591</b>	<b>430,519</b>	<b>0</b>

Administration & Board of Education  
Dr. James Brescia - Superintendent  
Brent Moser- Arts Coordinator

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9121 COMMUNITY ARTS ED OUTREACH			
8694	DONATIONS	85,788	80,778	
8699	ALL OTHER LOCAL REVENUES			
	<b>REVENUE</b>	<b>85,788</b>	<b>80,778</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL			46,808
3000	EMPLOYEE BENEFITS			17,641
4000	BOOKS AND SUPPLIES	428		
5000	SERVICES AND OTHER OPERATING	59,397	97,831	
7000	TUITION AND TRANSFERS	7329	4,298	
	<b>EXPENDITURES</b>	<b>67,154</b>	<b>102,129</b>	<b>64,449</b>
	RESOURCE :9123 NEA ART WORKS			
8699	ALL OTHER LOCAL REVENUES	45,000	45,000	
	<b>REVENUE</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
5000	SERVICES AND OTHER OPERATING		33,987	
7000	TUITION AND TRANSFERS		4,235	
	<b>EXPENDITURES</b>	<b>0</b>	<b>38,222</b>	<b>0</b>
	RESOURCE :9124 COMMUNITY ARTS			
8980	CONTRIBUTIONS FROM UNREST REV	36,000		
8990	CONTRIBUTIONS FROM REST REV	50,000	50,000	
	<b>REVENUE</b>	<b>86,000</b>	<b>50,000</b>	<b>0</b>
2000	CLASSIFIED PERSONNEL	189		
3000	EMPLOYEE BENEFITS	32		
4000	BOOKS AND SUPPLIES	77	57	
5000	SERVICES AND OTHER OPERATING	3,915	81,166	
7000	TUITION AND TRANSFERS	550	3,890	
	<b>EXPENDITURES</b>	<b>4,763</b>	<b>85,113</b>	<b>0</b>

# Administration & Board of Education

Dr. James Brescia - Superintendent

Traci Theis - Grant Coordinator

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :6680 CTALF-TUPE CO TECH			
8590	ALL OTHER STATE REVENUES	41,012	37,500	37,500
	<b>REVENUE</b>	<b>41,012</b>	<b>37,500</b>	<b>37,500</b>
1000	CERTIFICATED PERSONNEL	20,654	20,654	21,911
3000	EMPLOYEE BENEFITS	7,656	7,680	8,564
4000	BOOKS AND SUPPLIES	302	1,000	647
5000	SERVICES AND OTHER OPERATING	1,301	4,012	2,910
7000	TUITION AND TRANSFERS	3,728	4,154	3,468
	<b>EXPENDITURES</b>	<b>33,641</b>	<b>37,500</b>	<b>37,500</b>
	RESOURCE :6685 - CO TECH ASSIST FOR TUPE			
8590	ALL OTHER STATE REVENUES	38,803	37,500	37,500
	<b>REVENUE</b>	<b>38,803</b>	<b>37,500</b>	<b>37,500</b>
1000	CERTIFICATED PERSONNEL	22,656	22,656	24,035
3000	EMPLOYEE BENEFITS	8,398	8,450	9,396
4000	BOOKS AND SUPPLIES	327	1,000	
5000	SERVICES AND OTHER OPERATING	1,644	3,609	601
7000	TUITION AND TRANSFERS	1,652	1,785	3,468
	<b>EXPENDITURES</b>	<b>34,677</b>	<b>37,500</b>	<b>37,500</b>
	RESOURCE :6690 TOBACCO USE PREV ED			
8590	ALL OTHER STATE REVENUES	3,749	3,791	
	<b>REVENUE</b>	<b>3,749</b>	<b>3,791</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	992	992	1,053
3000	EMPLOYEE BENEFITS	368	372	412
4000	BOOKS AND SUPPLIES	921	5,000	
5000	SERVICES AND OTHER OPERATING	1,052	-6,871	
7000	TUITION AND TRANSFERS	416	4,298	
	<b>EXPENDITURES</b>	<b>3,749</b>	<b>3,791</b>	<b>1465</b>

# Administration & Board of Education

Dr. James Brescia - Superintendent

DJ Pittenger - Grants

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	37,872	18,978	
3000	EMPLOYEE BENEFITS	10,668		
4000	BOOKS AND SUPPLIES		5,270	
5000	SERVICES AND OTHER OPERATING	113		
	<b>EXPENDITURES</b>	<b>48,653</b>	<b>24,248</b>	<b>0</b>
	RESOURCE :0012 LOCAL SOLUTIONS			
8590	ALL OTHER STATE REVENUES	2,691,548	2,691,548	2,000,000
	<b>REVENUE</b>	<b>2,691,548</b>	<b>2,691,548</b>	<b>2,000,000</b>
1000	CERTIFICATED PERSONNEL	15,178	25,216	27,877
2000	CLASSIFIED PERSONNEL		7,256	15,396
3000	EMPLOYEE BENEFITS	4,835		14,594
5000	SERVICES AND OTHER OPERATING	92	70	1,904,000
	<b>EXPENDITURES</b>	<b>20,105</b>	<b>32,542</b>	<b>1,961,867</b>
	RESC :5860 OJP STOP AWARD			
8590	ALL OTHER STATE REVENUES			
	<b>REVENUE</b>	<b>0</b>	<b>25,286</b>	<b>17,104</b>
1000	CERTIFICATED PERSONNEL		25,216	13,119
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			3,985
5000	SERVICES AND OTHER OPERATING		70	
	<b>EXPENDITURES</b>	<b>0</b>	<b>25,286</b>	<b>17,104</b>

Sheldon Smith, Ed.D - Assistant Superintendent  
Melissa Abbey - Director of Fiscal Services

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8650	LEASES & RENTALS	323,956	328,885	292,941
8689	ALL OTHER FEES AND CONTRACTS	269,015	251,422	310,248
8699	ALL OTHER LOCAL REVENUES	63,409	20,713	
	<b>REVENUE</b>	<b>656,380</b>	<b>601,020</b>	<b>603,1899</b>
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	1,414,867	1,429,866	1,373,217
3000	EMPLOYEE BENEFITS	537,979	529,827	575,916
4000	BOOKS AND SUPPLIES	28,519	36,457	27,100
5000	SERVICES AND OTHER OPERATING	356,324	351,209	307,898
	<b>EXPENDITURES</b>	<b>2,337,689</b>	<b>2,347,359</b>	<b>2,284,131</b>



Data Processing Services  
Kim Burke - Payroll Manager

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 AND 0424 DATA PROCESSING			
8689	ALL OTHER FEES AND CONTRACTS	171,434	222,640	239,866
8695	REBATES-EPAYABLES			75,000
8699	ALL OTHER LOCAL REVENUES	811	514	
8919	OTHER AUTHORIZED INTERFUND TRANSFER			
	IN FROM FUND 17	35,519	35,529	11,000
	<b>REVENUE</b>	<b>207,764</b>	<b>258,683</b>	<b>325,866</b>
2000	CLASSIFIED PERSONNEL	106,772	95,750	173,458
3000	EMPLOYEE BENEFITS	41,628	37,352	78,222
4000	BOOKS AND SUPPLIES	9,708	14,157	15,000
5000	SERVICES AND OTHER OPERATING	173,818	179,168	90,500
	<b>EXPENDITURES</b>	<b>331,926</b>	<b>326,427</b>	<b>357,180</b>

Information Technology Services  
AJ Alsup - Director of Information Technology Services

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED - TECH SERVICES			
8677	INTERAGENCY SERV BETWN LEA'S	50,749	34,474	150,000
8689	ALL OTHER FEES AND CONTRACTS	<16,800>	<23,475>	
8699	ALL OTHER LOCAL REVENUES	26,127	26,127	
8919	OTHER AUTH INTERFUND TF IN	33,199	33,522	
	<b>REVENUE</b>	<b>93,275</b>	<b>70,648</b>	<b>150,000</b>
2000	CLASSIFIED PERSONNEL	270,692	270,692	274,010
3000	EMPLOYEE BENEFITS	108,189	108,292	107,016
4000	BOOKS AND SUPPLIES	61,083	52,008	72,000
5000	SERVICES AND OTHER OPERATING	169,777	256,393	182,750
6000	CAPITAL OUTLAY	68,489	72,339	40,000
	<b>EXPENDITURES</b>	<b>678,230</b>	<b>759,724</b>	<b>675,776</b>

**Maintenance & Operations**  
**Hugo Bastidos - Director of Operational Services**

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Object</b>	<b>Description</b>	<b>Actuals</b>	<b>Estimated Actuals</b>	<b>Budget Adoption</b>
	RESC :0000 UNRESTRICTED			
8631	SALE OF EQUIPMENT/SUPPLIES			
8650	LEASES & RENTALS	4,908		16,000
8677	INTERAGENCY SERV BETWN LEA'S	28,159	46,681	57,076
8699	ALL OTHER LOCAL REVENUES	21,714	3,408	17,000
	<b>REVENUE</b>	<b>54,781</b>	<b>50,089</b>	<b>90,076</b>
2000	CLASSIFIED PERSONNEL	434,543	435,286	437,769
3000	EMPLOYEE BENEFITS	207,757	187,400	201,184
4000	BOOKS AND SUPPLIES	99,633	125,220	120,400
5000	SERVICES AND OTHER OPERATING	393,961	415,146	438,277
	<b>EXPENDITURES</b>	<b>1,135,894</b>	<b>1,163,052</b>	<b>1,197,630</b>
	RESC :0240 COMMUNITY SCHOOLS- CUSTODIAL/TRANSPORTATION			
8710	TUITION			43,092
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	282,882	305,373	235,239
	<b>REVENUE</b>	<b>282,882</b>	<b>305,373</b>	<b>278,331</b>
2000	CLASSIFIED PERSONNEL	121,951	119,072	146,252
3000	EMPLOYEE BENEFITS	70,207	69,887	87,496
4000	BOOKS AND SUPPLIES	18,604	23,695	24,000
5000	SERVICES AND OTHER OPERATING	73,053	97,561	111,540
	<b>EXPENDITURES</b>	<b>283,815</b>	<b>310,215</b>	<b>369,288</b>
	RESC :3060 MIGRANT EDUCATION PROGRAM			
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			3,840
	<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>3,840</b>

	RESC :6500 SPECIAL EDUCATION			
4000	BOOKS AND SUPPLIES	618	800	
5000	SERVICES AND OTHER OPERATING	30,296	31,217	22,508
	<b>EXPENDITURES</b>	<b>30,914</b>	<b>32,017</b>	<b>22,508</b>
	RESC :8150 ONGOING & MAJOR MAINT			
8980	CONTRIBUTIONS FR UNRESTR REV	462,903	430,728	412,219
	<b>REVENUE</b>	<b>462,903</b>	<b>430,728</b>	<b>412,219</b>
2000	CLASSIFIED PERSONNEL	214,051	224,632	208,401
3000	EMPLOYEE BENEFITS	73,387	63,424	88,818
4000	BOOKS AND SUPPLIES	49,384	55,131	47,000
5000	SERVICES AND OTHER OPERATING	74,796	80,363	68,000
7000	TUITION AND TRANSFERS	51,288	0	0
	<b>EXPENDITURES</b>	<b>462,906</b>	<b>423,550</b>	<b>412,219</b>
	RESC :9055 SIPE-SAFETY GRANT			
8699	ALL OTHER LOCAL REVENUES	16,696	16,696	14,865
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	<b>REVENUE</b>	<b>22,059</b>	<b>22,059</b>	<b>20,228</b>
4000	BOOKS AND SUPPLIES	13,594	17,375	8,511
5000	SERVICES AND OTHER OPERATING	6,690	11,760	12,009
6000	CAPITAL OUTLAY			5,000
	<b>EXPENDITURES</b>	<b>20,284</b>	<b>29,135</b>	<b>25,520</b>
	RESOURCE :9125 ROTARY CLUB DONATIONS			
8694	DONATIONS	35,410	35,410	5,000
	<b>REVENUE</b>	<b>35,410</b>	<b>35,410</b>	<b>5,000</b>
4000	BOOKS AND SUPPLIES		35,410	5,000
5000	SERVICES AND OTHER OPERATING		500	
	<b>EXPENDITURES</b>	<b>0</b>	<b>35,910</b>	<b>5,000</b>
	RESOURCE :9693 USE OF FACILITIES			
8650	LEASES & RENTALS	30,204	24,352	66,000
	<b>REVENUE</b>	<b>30,204</b>	<b>24,352</b>	<b>66,000</b>
4400	NON-CAPITALIZED EQUIPMENT	9,827	15,000	66,000
	<b>EXPENDITURES</b>	<b>9,827</b>	<b>15,000</b>	<b>66,000</b>

Human Resources Department  
Thomas Alvarez - Chief Human Resources Officer

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8590	ALL OTHER STATE REVENUES	150	2,547	
8689	ALL OTHER FEES AND CONTRACTS		1,400	
8699	ALL OTHER LOCAL REVENUES	174,545	130,000	100,000
	<b>REVENUE</b>	<b>174,695</b>	<b>133,947</b>	<b>100,000</b>
2000	CLASSIFIED PERSONNEL	568,321	567,722	560,201
3000	EMPLOYEE BENEFITS	226,740	226,877	231,741
4000	BOOKS AND SUPPLIES	4,869	9,900	7,500
5000	SERVICES AND OTHER OPERATING	166,950	207,242	147,900
	<b>EXPENDITURES</b>	<b>966,880</b>	<b>1,011,741</b>	<b>947,342</b>
	RESC :7311 CLASS SCH EMP PROF DEV BL GR			
5000	SERVICES AND OTHER OPERATING		19,115	
	<b>EXPENDITURES</b>	<b>0</b>	<b>19,115</b>	<b>0</b>

Educational Support Services  
Dan Peverini - Executive Director

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	1,104		
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE	314		
	<b>REVENUE</b>	<b>1,418</b>	<b>0</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	134,990	139,966	140,389
2000	CLASSIFIED PERSONNEL	72,443	79,536	92,645
3000	EMPLOYEE BENEFITS	66,671	78,043	89,640
4000	BOOKS AND SUPPLIES	3,520	9,041	4,050
5000	SERVICES AND OTHER OPERATING	28,195	110,729	92,235
	<b>EXPENDITURES</b>	<b>305,819</b>	<b>417,315</b>	<b>418,959</b>
	RESOURCE :0830 COE LCAP OVERSIGHT			
8011	REV LIMIT STATE AID-CURR YEAR	192,037	192,037	
	<b>REVENUE</b>	<b>192,037</b>	<b>192,037</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	875	1,864	
5000	SERVICES AND OTHER OPERATING	11,183	85,224	
7000	TUITION AND TRANSFERS	15,711	21,235	
	<b>EXPENDITURES</b>	<b>27,769</b>	<b>108,323</b>	<b>0</b>
	RESOURCE :0831 STATEWIDE SYSTEM OF SUPPORT			
8011	REV LIMIT STATE AID-CURR YEAR	700,000	700,000	200,000
	<b>REVENUE</b>	<b>700,000</b>	<b>700,000</b>	<b>200,000</b>
1000	CERTIFICATED PERSONNEL		150,000	114,120
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES	431	2,500	41,160
5000	SERVICES AND OTHER OPERATING	6,722	469,944	8,000
7000	TUITION AND TRANSFERS	892	77,556	6,245
	<b>EXPENDITURES</b>	<b>8,045</b>	<b>700,000</b>	<b>169,525</b>

	RESOURCE :9012 COLLEGE NIGHT			
8694	DONATIONS	5,833	5,833	8,300
	<b>REVENUE</b>	<b>5,833</b>	<b>5,833</b>	<b>8,300</b>
4000	BOOKS AND SUPPLIES	591	1,200	250
5000	SERVICES AND OTHER OPERATING	500	7,872	8,050
	<b>EXPENDITURES</b>	<b>1,091</b>	<b>9,072</b>	<b>8,300</b>
	RESOURCE :9028 MOCK TRIAL			
8694	DONATIONS	500	500	
8699	ALL OTHER LOCAL REVENUES	8,950	8,500	11,110
	<b>REVENUE</b>	<b>9,450</b>	<b>9,000</b>	<b>11,110</b>
4000	BOOKS AND SUPPLIES	461	500	500
5000	SERVICES AND OTHER OPERATING	10,428	13,537	10,610
	<b>EXPENDITURES</b>	<b>10,889</b>	<b>14,037</b>	<b>11,110</b>
	RESOURCE :9408 COUNTY MUSIC PROGRAM			
8699	ALL OTHER LOCAL REVENUES	12,882	12,882	9,500
	<b>REVENUE</b>	<b>12,882</b>	<b>12,882</b>	<b>9,500</b>
4000	BOOKS AND SUPPLIES	926	1,000	1,000
5000	SERVICES AND OTHER OPERATING	11,721	13,404	8,500
	<b>EXPENDITURES</b>	<b>12,647</b>	<b>14,404</b>	<b>9,500</b>
	RESOURCE :3183 ESSA-CSI SCH IMPROV-COE			
1000	CERTIFICATED PERSONNEL			5,001
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			1,588
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING E	715		
7000	TUITION AND TRANSFERS	89		
	<b>EXPENDITURES</b>	<b>804</b>	<b>0</b>	<b>6,589</b>

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :4203 NCLB:T3:LIMITED ENGLISH			
8287	PASS-THRU REV FROM FEDERAL SOURCES	2,524	2,524	
8290	ALL OTHER FEDERAL REVENUES	4,662	10,436	7530
	<b>REVENUE</b>	<b>7,186</b>	<b>12,960</b>	<b>7,530</b>
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES		200	
5000	SERVICES AND OTHER OPERATING	356	86	
7000	TUITION AND TRANSFERS	2,699	2,750	696
	<b>EXPENDITURES</b>	<b>3,055</b>	<b>3,036</b>	<b>696</b>
	RESOURCE :7823 MULTI-TIER SUP			
8590	ALL OTHER STATE REVENUES	25,000	25,000	
	<b>REVENUE</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	4,489		
3000	EMPLOYEE BENEFITS	2,232		
4000	BOOKS AND SUPPLIES		401	
5000	SERVICES AND OTHER OPERATING		37,165	
7000	TUITION AND TRANSFERS	1,898	4,562	
	<b>EXPENDITURES</b>	<b>8,619</b>	<b>42,128</b>	<b>0</b>



**ETC/ED TECH**  
Michael Garrett-Coordinator

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Object</b>	<b>Description</b>	<b>Actuals</b>	<b>Estimated Actuals</b>	<b>Budget Adoption</b>
	RESOURCE :0470 PORTAL			
8677	INTERAGENCY SERV BETWN LEA'S	116,883	118,599	77,433
8699	ALL OTHER LOCAL REVENUES	1,835	6,681	1,849
8980	CONTRIBUTRIONS FROM UNRESTRICTED REV	63,006	69,838	0
	<b>REVENUE</b>	<b>181,724</b>	<b>195,118</b>	<b>79,282</b>
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	55,604	55,604	
3000	EMPLOYEE BENEFITS	22,692	22,704	
4000	BOOKS AND SUPPLIES	1,174	5,304	500
5000	SERVICES AND OTHER OPERATING	102,253	111,506	66,296
	<b>EXPENDITURES</b>	<b>181,723</b>	<b>195,118</b>	<b>66,796</b>

**C&I TIP & CASC**  
**Dan Peverini-Executive Director**  
**Anne Stone-Director**

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Object</b>	<b>Description</b>	<b>Actuals</b>	<b>Estimated Actuals</b>	<b>Budget Adoption</b>
8677	RESOURCE :0000 UNRESTRICTED			
	INTERAGENCY SERV BETWN LEA'S	233,575	233,575	210,000
	<b>REVENUE</b>	<b>233,575</b>	<b>233,575</b>	<b>210,0000</b>
1000	CERTIFICATED PERSONNEL	102,030	102,030	99,760
2000	CLASSIFIED PERSONNEL	51,313	51,312	54,436
3000	EMPLOYEE BENEFITS	65,480	65,579	60,002
4000	BOOKS AND SUPPLIES	2,277	5,076	2,200
5000	SERVICES AND OTHER OPERATING	112,116	114,157	70,332
	<b>EXPENDITURES</b>	<b>333,216</b>	<b>338,154</b>	<b>286,730</b>
8677	RESOURCE :9821 CA CENTER TCHING CAREERS - TCOE			
	INTERAGENCY SERV BETWN LEA'S		54,227	
	<b>REVENUE</b>	<b>0</b>	<b>54,227</b>	<b>0</b>
5000	SERVICES AND OTHER OPERATING		48,219	
7000	TUITION AND TRANSFERS		6,008	
	<b>EXPENDITURES</b>	<b>0</b>	<b>54,227</b>	<b>0</b>

# Educational Support Services - Environmental Education

Dan Peverini - Executive Director

Celeste Royer - Director

**REVISED**  
**6/24/2020**

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE: 0840 RANCHO EL CHORRO OUTDOOR			
8508	SALES TAX PAYABLE	2,367	535	
8639	ALL OTHER SALES	32,645	11,000	
8689	ALL OTHER FEES AND CONTRACTS	726,111	311,189	
8980	CONTRIBUTIONS FR UNRESTR REV	35,981	398,829	
	<b>REVENUE</b>	<b>797,104</b>	<b>721,553</b>	<b>0</b>
2000	CLASSIFIED PERSONNEL	487,171	445,771	
3000	EMPLOYEE BENEFITS	161,750	173,949	
4000	BOOKS AND SUPPLIES	98,606	77,489	
5000	SERVICES AND OTHER OPERATING	48,794	24,344	
7000	TUITION AND TRANSFERS	0	0	
	<b>EXPENDITURES</b>	<b>796,321</b>	<b>721,553</b>	<b>0</b>
	RESOURCE :9011 REC DONATIONS			
8694	DONATIONS	10,678	10,154	
	<b>REVENUE</b>	<b>10,678</b>	<b>10,154</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	10,125	10,317	
5000	SERVICES AND OTHER OPERATING			
7000	TUITION AND TRANSFERS	1,262	1,125	
	<b>EXPENDITURES</b>	<b>11,387</b>	<b>11,442</b>	<b>0</b>
	RESOURCE :0843 NAAEE MINI GRANT			
8689	ALL OTHER FEES AND CONTRACTS	893	5,000	
	<b>REVENUE</b>	<b>893</b>	<b>5,000</b>	<b>0</b>
2000	CLASSIFIED PERSONNEL	638	3,410	
3000	EMPLOYEE BENEFITS	155	816	
5000	SERVICES AND OTHER OPERATING		220	
6000	CAPITAL OUTLAY		554	
	<b>EXPENDITURES</b>	<b>793</b>	<b>5,000</b>	<b>0</b>

	RESOURCE :0844 CREEC NETWORK GRANT			
8689	ALL OTHER FEES AND CONTRACTS	10,000	10,000	
	<b>REVENUE</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
2000	CLASSIFIED PERSONNEL	6,039	5,520	
3000	EMPLOYEE BENEFITS	2,260	1,322	
4000	BOOKS AND SUPPLIES	63	475	
5000	SERVICES AND OTHER OPERATING	854	1,900	
7000	TUITION AND TRANSFERS	784	783	
	<b>EXPENDITURES</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
	RESOURCE :7822 STATE WATER-DROPS			
8590	ALL OTHER STATE REVENUES	505,216	10,000	
	<b>REVENUE</b>	<b>505,216</b>	<b>10,000</b>	<b>0</b>
4000	BOOKS AND SUPPLIES		800	
5000	SERVICES AND OTHER OPERATING			
6000	CAPITAL OUTLAY	490,430	568,797	
	<b>EXPENDITURES</b>	<b>490,430</b>	<b>569,597</b>	<b>0</b>
	RESOURCE :9134 SO CAL GAS CO			
	<b>REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	1,414	4,005	
5000	SERVICES AND OTHER OPERATING			
	<b>EXPENDITURES</b>	<b>1,414</b>	<b>4,005</b>	<b>0</b>

Educational Support Services  
Dan Peverini - Executive Director  
Nancy Norton - Director

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESOURCE :9010 OTHER LOCAL			
8590	ALL OTHER STATE REVENUES			88,754
	REVENUE	0	0	88,754
1000	CERTIFICATED PERSONNEL			67,026
3000	EMPLOYEE BENEFITS			21,728
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			
	EXPENDITURES	0	0	88,754
	RESOURCE :5035 CD-BLOCK GR 25% QUALITY			
8290	ALL OTHER FEDERAL REVENUE	154,633	160,339	141,147
	REVENUE	154,633	160,339	141,147
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			
4000	BOOKS AND SUPPLIES		5,074	
5000	SERVICES AND OTHER OPERATING	154,633	154,633	141,147
7000	TUITION AND TRANSFERS		632	
	EXPENDITURES	154,633	160,339	141,147
	RESOURCE :6105 CSPP STATE PRESCHOOL			
8590	ALL OTHER STATE REVENUES	580,090	605,416	633,638
8677	INTERAGENCY SERV BETWN LEA'S			12,530
8699	ALL OTHER LOCAL REVENUES	17,103	17,103	
8980	CONTRIBUTIONS FROM UNRESTR REV	283,335	269,116	74,512
8990	CONTRIBUTIONS FROM RESTR REV	153,039	134,877	123,143
	REVENUE	1,033,567	1,026,512	843,823
1000	CERTIFICATED PERSONNEL	391,588	391,582	333,731
2000	CLASSIFIED PERSONNEL	151,624	139,496	141,751
3000	EMPLOYEE BENEFITS	237,757	239,263	251,921
4000	BOOKS AND SUPPLIES	5,736	7,550	6,300
5000	SERVICES AND OTHER OPERATING	8,402	9,328	16,606
7000	TUITION AND TRANSFERS	86,077	84,799	87,606
	EXPENDITURES	881,184	872,018	837,915

	RESOURCE :9010 ALL OTHER LOCAL			
8699	ALL OTHER LOCAL REVENUES	7,645	6,208	
	<b>REVENUE</b>	<b>7,645</b>	<b>6,208</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	3,836	13,432	
5000	SERVICES AND OTHER OPERATING	577	498	
	<b>EXPENDITURES</b>	<b>4,413</b>	<b>13,930</b>	<b>0</b>
	RESOURCE :9887 PRESCH-QRIS SUB GRANT			
8699	ALL OTHER LOCAL REVENUES	5,120	5,120	
	<b>REVENUE</b>	<b>5,120</b>	<b>5,120</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	2,792	7,830	
5000	SERVICES AND OTHER OPERATING			
	<b>EXPENDITURES</b>	<b>2,792</b>	<b>7,830</b>	<b>0</b>
	RESOURCE :9136 FIRST 5 IMPACT			
8689	ALL OTHER FEES AND CONTRACTS	126,613	132,564	139,348
	<b>REVENUE</b>	<b>126,613</b>	<b>132,564</b>	<b>139,348</b>
1000	CERTIFICATED PERSONNEL	18,651	17,501	19,547
2000	CLASSIFIED PERSONNEL	40,626	41,929	37,031
3000	EMPLOYEE BENEFITS	21,573	21,030	25,098
4000	BOOKS AND SUPPLIES	30,658	34,000	33,677
5000	SERVICES AND OTHER OPERATING	8,152	10,563	15,903
7000	TUITION AND TRANSFERS	6,953	7,541	8,092
	<b>EXPENDITURES</b>	<b>126,613</b>	<b>132,564</b>	<b>139,348</b>
	RESOURCE :9417 RAISING A READER			
8699	ALL OTHER LOCAL REVENUE	40,000	40,000	40,000
	<b>REVENUE</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
1000	CERTIFICATED PERSONNEL	11,732	10,677	10,400
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS	3,164	5,147	5,052
4000	BOOKS AND SUPPLIES	22,948	25,670	17,473
5000	SERVICES AND OTHER OPERATING	4,692	6,611	7,075
	<b>EXPENDITURES</b>	<b>42,536</b>	<b>48,105</b>	<b>40,000</b>

	RESOURCE :9418 EARLY LEARNING FOR ALL			
8689	ALL OTHER FEES AND CONTRACTS	35,363	44,409	44,409
	<b>REVENUE</b>	<b>35,363</b>	<b>44,409</b>	<b>44,409</b>
2000	CLASSIFIED PERSONNEL	18,512	20,096	14,902
3000	EMPLOYEE BENEFITS	6,129	8,998	6,764
4000	BOOKS AND SUPPLIES	4,614	5,749	11,007
5000	SERVICES AND OTHER OPERATING	3,988	6,832	9,162
7000	TUITION AND TRANSFERS	2,120	2,734	2,574
	<b>EXPENDITURES</b>	<b>35,363</b>	<b>44,409</b>	<b>44,409</b>
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	3,830	4,000	
	<b>REVENUE</b>	<b>3,830</b>	<b>4,000</b>	<b>0</b>
2000	CLASSIFIED PERSONNEL	17,942	19,542	
3000	EMPLOYEE BENEFITS	8,039	8,653	
4000	BOOKS AND SUPPLIES	55	100	
5000	SERVICES AND OTHER OPERATING	3,290	3,900	
	<b>EXPENDITURES</b>	<b>29,326</b>	<b>32,195</b>	<b>0</b>

Student Programs and Services  
Special Education Programs  
Katherine Aaron - Assistant Superintendent

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3010 NCLB:TITLE 1			
1000	CERTIFICATED PERSONNEL	3,521	2,576	
2000	CLASSIFIED PERSONNEL	4,326	4,373	
3000	EMPLOYEE BENEFITS	1,286	1,040	
4000	BOOKS AND SUPPLIES	12,294	28,338	18,747
5000	SERVICES AND OTHER OPERATING	27,797	64,414	54,936
	<b>EXPENDITURES</b>	<b>49,224</b>	<b>100,741</b>	<b>73,683</b>
	RESC :3182 ESSA-CSI-SCH IMPROF FOR LEA'S			
8290	ALL OTHER FEDERAL REVENUES	0	0	156,120
	<b>REVENUE</b>	<b>0</b>	<b>0</b>	<b>156,120</b>
1000	CERTIFICATED PERSONNEL			17,980
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			6,357
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING			117,345
7000	TUITION AND TRANSFERS			14,438
	<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>156,120</b>
	RESC :3385 SP ED EARLY INTERVENTION			
8182	SPEC ED-DISCRETIONARY GRANT	62,152	62,152	62,152
	<b>REVENUE</b>	<b>62,152</b>	<b>62,152</b>	<b>62,152</b>
1000	CERTIFICATED PERSONNEL			
2000	CLASSIFIED PERSONNEL	34,659	31,588	33,690
3000	EMPLOYEE BENEFITS	18,070	17,975	20,463
4000	BOOKS AND SUPPLIES			849
5000	SERVICES AND OTHER OPERATING	2,536	5,703	1,402
7000	TUITION AND TRANSFERS	6,886	6,886	5,748
	<b>EXPENDITURES</b>	<b>62,151</b>	<b>62,152</b>	<b>62,152</b>
	RESC :5640 MEDI-CAL BILLING OPTION			
5000	SERVICES AND OTHER OPERATING	9,777	5,000	0
	<b>EXPENDITURES</b>	<b>9,777</b>	<b>5,000</b>	<b>0</b>



	RESC :6500 SPECIAL EDUCATION			
8590	ALL OTHER STATE REVENUES		217,954	
8677	INTERAGENCY SERV BETWN LEA'S	425,750	432,771	413,064
8699	ALL OTHER LOCAL REVENUES	507		
8710	TUITION	4,460,590	4,423,004	3,532,582
8990	CONTRIBUTIONS FROM REST REV	57,517	57,517	
	<b>REVENUE</b>	<b>4,944,364</b>	<b>5,131,246</b>	<b>3,945,646</b>
1000	CERTIFICATED PERSONNEL	1,779,188	1,826,473	1,468,703
2000	CLASSIFIED PERSONNEL	913,250	873,886	697,770
3000	EMPLOYEE BENEFITS	1,237,961	1,295,528	1,186,352
4000	BOOKS AND SUPPLIES	50,108	98,844	41,062
5000	SERVICES AND OTHER OPERATING	459,324	498,157	421,480
7000	TUITION AND TRANSFERS	557,110	561,871	391,079
	<b>EXPENDITURES</b>	<b>4,996,941</b>	<b>5,154,759</b>	<b>4,206,446</b>
	RESC :6510 SPECIAL EDUCATION INFANT			
8311	OTHER STATE APPORT-CURR YEAR	556,292	556,292	574,427
8990	CONTRIBUTIONS FROM REST REV	7,799	7,799	
	<b>REVENUE</b>	<b>564,091</b>	<b>564,091</b>	<b>574,427</b>
1000	CERTIFICATED PERSONNEL	274,305	274,496	289,526
2000	CLASSIFIED PERSONNEL	39,631	38,774	63,669
3000	EMPLOYEE BENEFITS	111,790	119,960	138,156
4000	BOOKS AND SUPPLIES	2,945	4,404	3,050
5000	SERVICES AND OTHER OPERATING	18,993	138,310	26,905
7000	TUITION AND TRANSFERS	55,718	61,814	53,121
	<b>EXPENDITURES</b>	<b>503,382</b>	<b>637,758</b>	<b>574,427</b>
	RESC :6512 SPECIAL ED MENTAL HEALTH			
8590	OTHER STATE REVENUES	115,260	108,000	170,000
	<b>REVENUE</b>	<b>115,260</b>	<b>108,000</b>	<b>170,000</b>
1000	CERTIFICATED PERSONNEL	54,500	49,000	
2000	CLASSIFIED PERSONNEL			124,826
3000	EMPLOYEE BENEFITS	18,795	14,935	45,174
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	30,000	30,000	
7000	TUITION AND TRANSFERS	11,965	11,965	
	<b>EXPENDITURES</b>	<b>115,260</b>	<b>105,900</b>	<b>170,000</b>

	RESC :6515 SPECIAL ED INFANT			
8590	OTHER STATE REVENUES	10,756	7,478	7,478
	<b>REVENUE</b>	<b>10,756</b>	<b>7,478</b>	<b>7,478</b>
4000	BOOKS AND SUPPLIES		1,645	
5000	SERVICES AND OTHER OPERATING	9,564	5,004	6,786
7000	TUITION AND TRANSFERS	1,192	829	692
	<b>EXPENDITURES</b>	<b>10,756</b>	<b>7,478</b>	<b>7,478</b>

Alternative Education  
Katherine Aaron - Assistant Superintendent

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0240 COMMUNITY SCHOOLS - COE			
8094	COMMUNITY SCHOOL TRANSFER	1,515,886	1,397,434	1,242,996
8639	ALL OTHER SALES	210		
8689	ALL OTHER FEES AND CONTRACTS	165,301	111,000	180,300
8699	ALL OTHER LOCAL REVENUES	3,150		
8980	CONTRIBUTIONS FR UNREST REV			238,984
8990	CONTRIBUTIONS FR REST REV	<516,734>	<578,633>	<596,934>
	<b>REVENUE</b>	<b>1,167,813</b>	<b>929,801</b>	<b>1,065,346</b>
1000	CERTIFICATED PERSONNEL	488,150	495,365	364,593
2000	CLASSIFIED PERSONNEL	195,415	191,780	302,753
3000	EMPLOYEE BENEFITS	247,192	250,835	306,054
4000	BOOKS AND SUPPLIES	<4,763>	8,781	10,034
5000	SERVICES AND OTHER OPERATING	216,582	214,050	289,795
7000	TUITION AND TRANSFERS	80,021	67,102	90,065
	<b>EXPENDITURES</b>	<b>1,222,597</b>	<b>1,227,913</b>	<b>1,363,294</b>
	RESC :0911 CA CL SCH TCHR CREDENTIALING			
8590	ALL OTHER STATE REVENUE	148,387	176,387	180,000
	<b>REVENUE</b>	<b>148,387</b>	<b>176,387</b>	<b>180,000</b>
1000	CERTIFICATED PERSONNEL	10,054		
2000	CLASSIFIED PERSONNEL	33,427	48,360	18,229
3000	EMPLOYEE BENEFITS	13,519	19,182	8,337
5000	SERVICES AND OTHER OPERATING	95,000	112,458	153,347
	<b>EXPENDITURES</b>	<b>152,000</b>	<b>180,000</b>	<b>179,913</b>

# Administration & Board of Education

Dr. James Brescia - Superintendent

Jessica Thomas - Homeless/Foster Youth

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :3010 NCLB:TITLE 1 HOMELESS/FOSTER-ALT ED			
1000	CERTIFICATED PERSONNEL	22,182	22,183	21,345
3000	EMPLOYEE BENEFITS	8,987	8,986	9,980
5000	SERVICES AND OTHER OPERATING	156	156	
	<b>EXPENDITURES</b>	<b>31,325</b>	<b>31,325</b>	<b>31,325</b>
	RESC :5630 NCLB:T10:HOMELESS CHILD EDUCATION GRANT			
8290	ALL OTHER FEDERAL REVENUES	189,256	189,257	
8694	DONATIONS	225	225	
8699	ALL OTHER LOCAL REVENUES			
	<b>REVENUE</b>	<b>189,481</b>	<b>189,482</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	47,845	47,846	51,405
2000	CLASSIFIED PERSONNEL	4,650	4,650	2,959
3000	EMPLOYEE BENEFITS	22,698	21,017	23,957
4000	BOOKS AND SUPPLIES	11,686	8,567	7,305
5000	SERVICES AND OTHER OPERATING	85,843	90,643	70,352
7000	TUITION AND TRANSFERS	16,759	16,759	12,022
	<b>EXPENDITURES</b>	<b>189,481</b>	<b>189,482</b>	<b>168,000</b>
	RESOURCE :5850 TITLE IV PT-E FOSTER			
8285	INTERAGENCY CONTRACTS BTWN LEA	43,137	40,000	45,000
	<b>REVENUE</b>	<b>43,137</b>	<b>40,000</b>	<b>45,000</b>
1000	CERTIFICATED PERSONNEL	7,612	7,612	
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS	1,715	1,716	
5000	SERVICES AND OTHER OPERATING	10,000	36,943	
7000	TUITION AND TRANSFERS	1,162	4,432	
	<b>EXPENDITURES</b>	<b>20,489</b>	<b>50,703</b>	<b>0</b>

	RESC :7366 SUPPORT PROGRAMS:FOSTER YOUTH/ HOMELESS			
8590	ALL OTHER STATE REVENUES	87,015	232,927	247,192
8990	CONTRIBUTIONS FROM RESTRICTED REV			45,000
	<b>REVENUE</b>	<b>87,015</b>	<b>232,927</b>	<b>292,192</b>
1000	CERTIFICATED PERSONNEL	55,838	63,450	71,009
2000	CLASSIFIED PERSONNEL	46,011	41,846	98,559
3000	EMPLOYEE BENEFITS	45,280	45,425	78,089
4000	BOOKS AND SUPPLIES	1,241	1,000	1,000
5000	SERVICES AND OTHER OPERATING	53,505	56,507	16,514
7000	TUITION AND TRANSFERS	23,814	24,699	27,021
	<b>EXPENDITURES</b>	<b>225,689</b>	<b>232,927</b>	<b>292,192</b>

Career Technical Education  
Michael Specchierla - Director

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED-SS-CTE GRANTS			
8677	INTERAGENCY SERV BETWN LEA'S	2,930		
8689	ALL OTHER FEES AND CONTRACTS	30,060	35,819	
	<b>REVENUE</b>	<b>32,990</b>	<b>35,819</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	2,428		
2000	CLASSIFIED PERSONNEL	17,527	17,126	
3000	EMPLOYEE BENEFITS	7,761	7,759	
4000	BOOKS AND SUPPLIES		4,462	
5000	SERVICES AND OTHER OPERATING	6,600	11,472	
	<b>EXPENDITURES</b>	<b>34,316</b>	<b>40,819</b>	<b>0</b>
	RESC :6382 CA CAREER PATHWAYS TRUST			
8590	ALL OTHER STATE REVENUES	803,519	803,520	
	<b>REVENUE</b>	<b>803,519</b>	<b>803,520</b>	<b>0</b>
1000	CERTIFICATED PERSONNEL	50,917	50,834	
2000	CLASSIFIED PERSONNEL	26,536	27,702	
3000	EMPLOYEE BENEFITS	28,294	29,389	
5000	OTH OPERATING EXPEND D N USE	460,190	464,950	
6000	CAPITAL OUTLAY	168,429	155,528	
7000	TUITION AND TRANSFERS	69,153	75,117	
	<b>EXPENDITURES</b>	<b>803,519</b>	<b>803,520</b>	<b>0</b>
	RESC :6387 CAREER TECH ED INCENTIVE			
8590	ALL OTHER STATE REVENUES	113,679	125,878	85,853
8990	CONTRIBUTIONS FROM RESTRICTED REV			48,110
	<b>REVENUE</b>	<b>113,679</b>	<b>125,878</b>	<b>133,963</b>
1000	CERTIFICATED PERSONNEL	40,902	40,251	49,901
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS	18,568	18,391	24,254
4000	BOOKS AND SUPPLIES			
5000	SERVICES AND OTHER OPERATING	41,614	53,573	51,869
7000	TUITION AND TRANSFERS	12,595	13,663	7,939
	<b>EXPENDITURES</b>	<b>113,679</b>	<b>125,878</b>	<b>133,963</b>

	RESC :7851 PRE-APPRENTICESHIP			
8590	ALL OTHER STATE REVENUES	90,272	90,272	
	REVENUE	90,272	90,272	0
4000	BOOKS AND SUPPLIES	19,084	19,084	
5000	SERVICES AND OTHER OPERATING	67,717	67,717	
7000	TUITION AND TRANSFERS	3,471	3,471	
	EXPENDITURES	90,272	90,272	0
	RESC :7852 APPRENTICESHIP			
8590	ALL OTHER STATE REVENUES	480,848	480,849	
	REVENUE	480,848	480,849	0
1000	CERTIFICATED PERSONNEL	109,965	109,965	
2000	CLASSIFIED PERSONNEL	41,075	41,075	
3000	EMPLOYEE BENEFITS	52,530	52,530	
4000	BOOKS AND SUPPLIES	47,209	47,209	
5000	SERVICES AND OTHER OPERATING	211,576	211,577	
7000	TUITION AND TRANSFERS	18,493	18,493	
	EXPENDITURES	480,848	480,849	0
	RESOURCE :7853 ENHANCED JOB TRAIN			
8590	ALL OTHER STATE REVENUES	194,398	487,708	
	REVENUE	194,398	487,708	0
1000	CERTIFICATED PERSONNEL	16,026	68,409	
2000	CLASSIFIED PERSONNEL	3,650	27,260	
3000	EMPLOYEE BENEFITS	5,754	38,783	
4000	BOOKS AND SUPPLIES	1,292	3,000	
5000	SERVICES AND OTHER OPERATING	160,209	331,498	
7000	TUITION AND TRANSFERS	7,467	18,758	
	EXPENDITURES	194,398	487,708	0
	RESC :7854 ADVANCED MANUFACT			
8590	ALL OTHER STATE REVENUES	195,799	700,000	165,916
	REVENUE	195,799	700,000	165,916
1000	CERTIFICATED PERSONNEL			99,300
2000	CLASSIFIED PERSONNEL			
3000	EMPLOYEE BENEFITS			37,257
4000	BOOKS AND SUPPLIES	4,258	500	1,600
5000	SERVICES AND OTHER OPERATING	184,020	672,577	25,452
7000	TUITION AND TRANSFERS	7,521	26,923	2,307
	EXPENDITURES	195,799	700,000	165,916

	RESOURCE :7855 TICKET TO TEACH			
8699	ALL OTHER LOCAL REVENUES			334,274
	<b>REVENUE</b>	<b>0</b>	<b>0</b>	<b>334,274</b>
1000	CERTIFICATED PERSONNEL			119,300
2000	CLASSIFIED PERSONNEL			20,000
3000	EMPLOYEE BENEFITS			38,828
4000	BOOKS AND SUPPLIES			22,500
5000	SERVICES AND OTHER OPERATING			120,793
7000	TUITION AND TRANSFERS			12,853
	<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>334,274</b>
	RESOURCE :9386 CTE-DISCRETIONARY			
8650	LEASES AND RENTALS	22,893		
8689	ALL OTHER FEES AND CONTRACTS	485		
	<b>REVENUE</b>	<b>23,378</b>	<b>0</b>	<b>0</b>
4000	BOOKS AND SUPPLIES	4,038		
5000	SERVICES AND OTHER OPERATING	6,436		
	<b>EXPENDITURES</b>	<b>10,474</b>	<b>0</b>	<b>0</b>



Migrant Education Program  
Dr. James Brescia - Superintendent  
Susanne Melton-Director

		2018-19	2019-20	2020-21
Object	Description	Actuals	Estimated Actuals	Budget Adoption
	RESC :0000 UNRESTRICTED - MIGRANT EDUCATION PROGRAM			
8694	DONATIONS	1,000		
8699	ALL OTHER LOCAL REVENUES	12,093		
8980	CONTRIBUTIONS FROM RESTRICTED REV	<125,443>		
	REVENUE	<112,350>	0	0
1000	CERTIFICATED PERSONNEL	1,950		
2000	CLASSIFIED PERSONNEL	656		9,863
3000	EMPLOYEE BENEFITS	584		4,955
4000	BOOKS AND SUPPLIES	4,432		
5000	SERVICES AND OTHER OPERATING	14,355		
	EXPENDITURES	21,977	0	14,818
	RESC :3060 NCLB:TITLE I MIGRANT ED REGULAR & SUMMER			
8290	ALL OTHER FEDERAL REVENUES	1,780,061	2,136,445	1,817,083
8980	CONTRIBUTIONS FROM RESTRICTED REV	125,443		
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 3061	<441,773>	<361,558>	<214,234>
	REVENUE	1,463,731	1,774,887	1,602,849
1000	CERTIFICATED PERSONNEL	193,780	217,794	123,465
2000	CLASSIFIED PERSONNEL	308,131	339,864	355,595
3000	EMPLOYEE BENEFITS	193,126	208,121	220,153
4000	BOOKS AND SUPPLIES	9,803	30,008	38,293
5000	SERVICES AND OTHER OPERATING	644,562	851,197	759,221
7000	TUITION AND TRANSFERS	114,328	127,903	102,282
	EXPENDITURES	1,463,730	1,774,887	1,599,009

	RESC :3061 NCLB:TITLE 1 MIGRANT ED SUMMER PROGRAM			
8990	CONTRIBUTIONS FROM REST REV	345,281	248,181	86,632
	<b>REVENUE</b>	<b>345,281</b>	<b>248,181</b>	<b>86,632</b>
1000	CERTIFICATED PERSONNEL	86,942	89,335	
2000	CLASSIFIED PERSONNEL	20,217	30,555	
3000	EMPLOYEE BENEFITS	31,262	39,905	
4000	BOOKS AND SUPPLIES	68,313	1,076	300
5000	SERVICES AND OTHER OPERATING	105,640	59,813	30,401
7000	TUITION AND TRANSFERS	32,907	27,497	3,128
	<b>EXPENDITURES</b>	<b>345,281</b>	<b>248,181</b>	<b>33,829</b>
	RESC :3110 NCLB:TITLE 1 EVEN START MIGRANT ED			
8990	CONTRIBUTIONS FROM REST REV	72,766	95,787	107,776
	<b>REVENUE</b>	<b>72,766</b>	<b>95,787</b>	<b>107,776</b>
1000	CERTIFICATED PERSONNEL	20,164	35,223	9,360
2000	CLASSIFIED PERSONNEL	10,037	22,223	10,826
3000	EMPLOYEE BENEFITS	9,842	13,854	5,797
4000	BOOKS AND SUPPLIES	4,269	5,372	45,935
5000	SERVICES AND OTHER OPERATING			
5000	EXPENDITURES	22,493	8,502	28,235
7000	TUITION AND TRANSFERS	5,961	10,613	7,623
	<b>EXPENDITURES</b>	<b>72,766</b>	<b>95,787</b>	<b>107,776</b>
	RESC :3111 NCLB:TITLE 1 EVEN START- SUMMER			
8990	CONTRIBUTIONS FROM REST REV	23,726	17,590	19,826
	<b>REVENUE</b>	<b>54,504</b>	<b>17,590</b>	<b>7,400</b>
1000	CERTIFICATED PERSONNEL	6,930	7,200	
2000	CLASSIFIED PERSONNEL	3,945	4,900	
3000	EMPLOYEE BENEFITS	2,624	2,206	
4000	BOOKS AND SUPPLIES		1,057	
5000	OTH OPERATING EXPEND D N USE	8,489	300	19,826
7000	TUITION AND TRANSFERS	1,738	1,927	
	<b>EXPENDITURES</b>	<b>23,726</b>	<b>17,590</b>	<b>19,826</b>

## GENERAL FUND REVENUES, 2020-21 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. The county office formula is funding for constitutional oversight responsibilities and for instructional activities. The funding for county office operations component that covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. The operations components are increased with a Cost-of-Living Adjustment (COLA), of **2.31%** for **2020-21**. A **<10.00%>** reduction is applied, which will net a **<7.92%>** decline in LCFF funding. County-wide attendance (ADA) is projected at a “No Growth Status” of **32,542.45** ADA. LCFF calculations for the 2020-21 County Operations Grant is **\$4,043,745**, a \$348,871 reduction in revenue over 2019-20.

The second component of the COE funding formula is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. **2020-21** ADA for County Community School is projected at a “*No Growth Status*” projection of 64.50. Due to current situations related to COVID 19, Juvenile Court School ADA is projected at 12.50. ADA projections will be adjusted if enrollment increases. LCFF calculations for the 2020-21 Pupil-Driven Grants are **\$1,242,996**, a \$397,074 reduction in revenue over 2019-20.

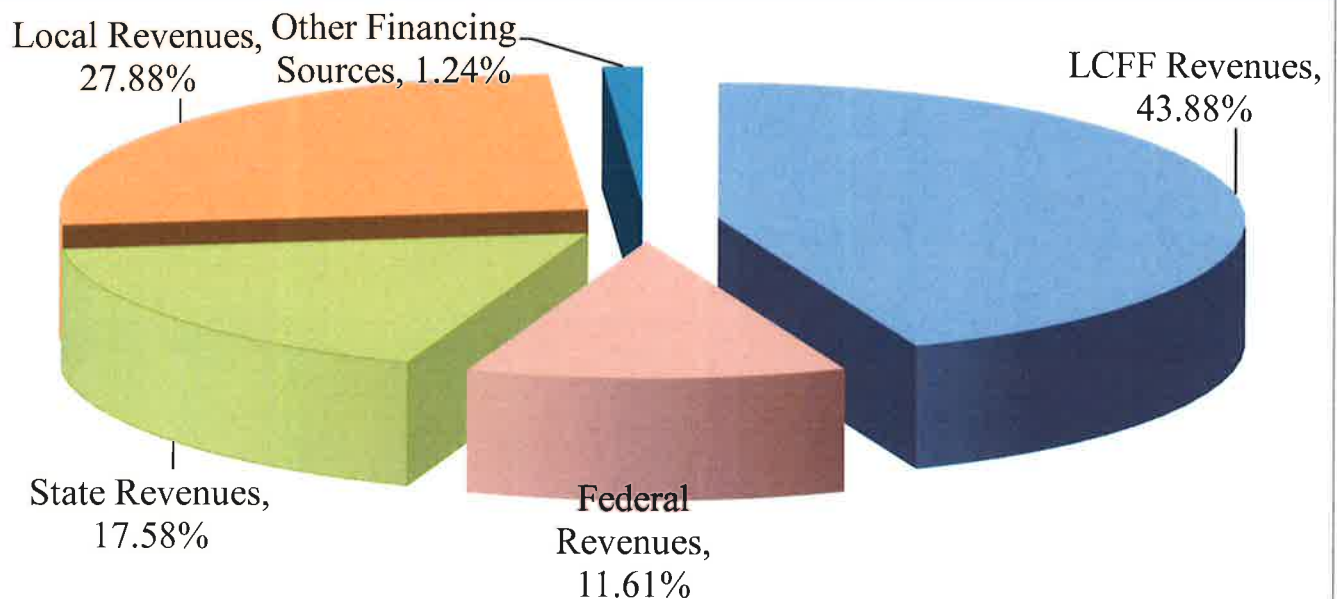
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785. However, a **<10.0%>** cut is applied, reducing this funding to **\$735,107**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated **2020-21** excess property tax funds in the amount of **\$6,274,758** have been budgeted as an expenditure item in object 7299.

State revenues are based on projected state revenue growth as forecasted by the California Department of Finance. State revenues are dependent upon multiple revenue sources, such as personal income tax, corporate taxes, and sales and use taxes. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

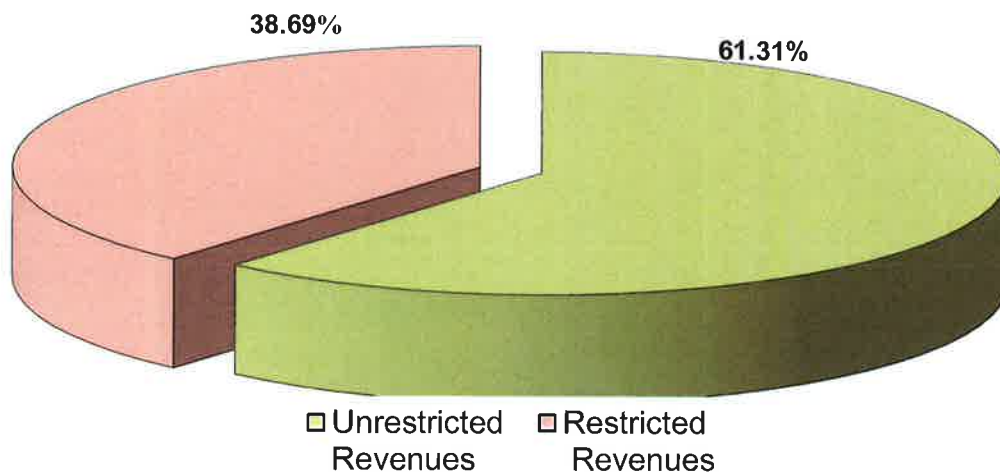
SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF**- consists of a mix of state and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.

### GENERAL FUND 01 & 02 REVENUE AND OTHER FINANCING SOURCES



### General Fund 01 & 02 Unrestricted & Restricted Revenues



Other revenue highlights are as follows:

- LCFF Sources increased to reflect projected ADA and applied “Effective Deficit Factor” of <7.92%>
- Reduced Federal Revenues in 2020-21 to reflect 2019-20 carry-over and one-time funds
- Increased Unrestricted State Revenues to reflect Year 2 of the Local Solutions Grant; decreased Restricted State Revenues for one-time CTE grant funds
- Adjusted Other Restricted Local Revenues to reflect changes in redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are:
  - Routine Restricted Maintenance \$412,219
  - Juvenile Court School \$238,984
  - Community School \$171,793
  - *(Operational/Transportation expenses)*
  - RDA facility expenditures \$350,000
  - *(Unrestricted Revenues tracked in restricted resource)*
  - Rancho El Chorro contribution was eliminated due to expenditure reductions

## GENERAL FUND EXPENDITURES, 2020-21 BUDGET ADOPTION

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

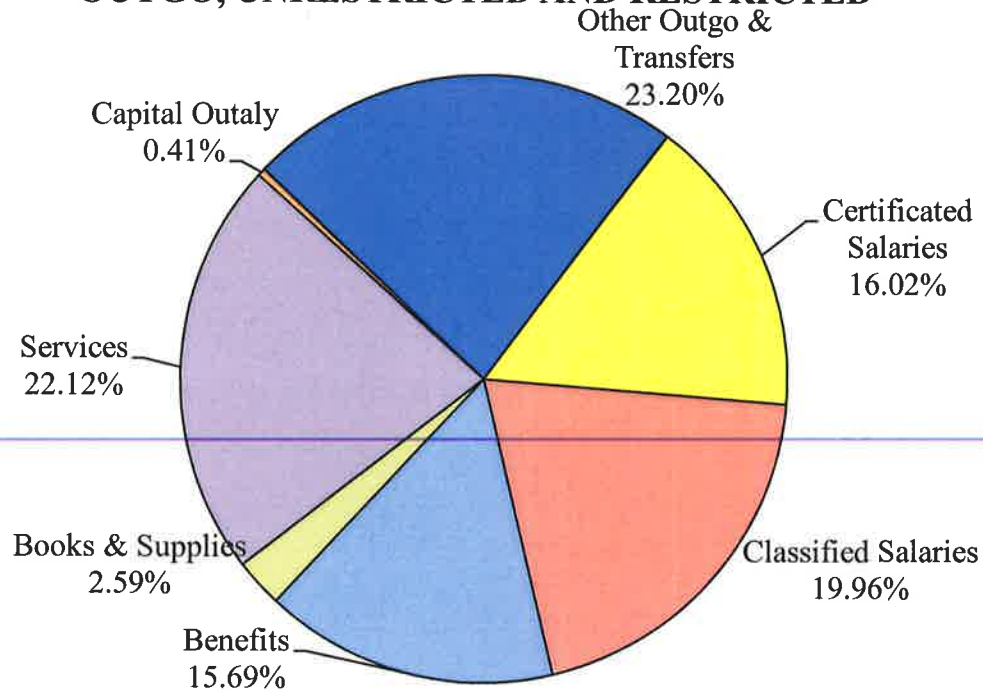
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

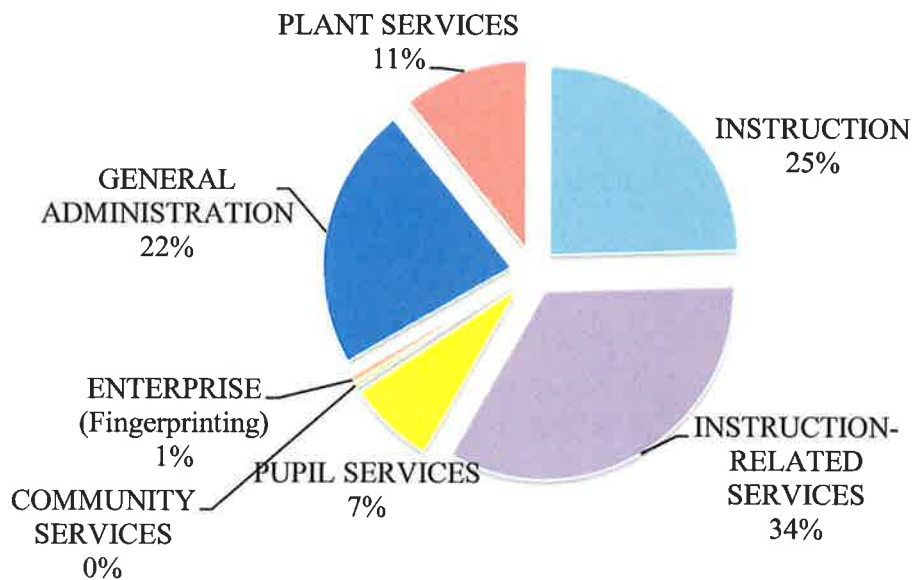
Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include expenditures such as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

### GENERAL FUND 01 & 02 EXPENDITURES AND OTHER OUTGO, UNRESTRICTED AND RESTRICTED



### GENERAL FUND 01 & 02 RESTRICTED AND UNRESTRICTED EXPENDITURES BY FUNCTION



Other expenditure highlights are as follows:

- Revised expenditures to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases
- Reduced Certificated, Classified, and Management FTE's in Administration, Human Resources, Maintenance and Operations, Student Services and Programs, Educational Services, Early Childhood Development, and Rancho El Chorro
- Increased statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment
- Reduced expenditures for books and supplies to reflect one-time carry-over expenditures and decreased grant funding
- Revised expenditures for services and other operating expenditures as follows to reflect the most recent projections:
  - Reduced travel and conference
  - Reduced dues and memberships
  - Increased insurance and utilities
  - Revised consulting services per updated agreements
- Decreased certificated and classified salaries, benefits, and other programmatic expenditures to reflect Special Education Medically Fragile Regional Programs returning to districts.
- Decreased Transfers out to Fund 12 Child Development due to projected reductions in expenditures
- Decreased Transfers out to Fund 13 Cafeteria Fund due to projected reductions in expenditures and/or increased revenues
- Reduced indirect cost rate in restricted programs from 13.00% to 10.19%

#### STRS On-Behalf Payments

A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

#### Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2020.

#### Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2019-20 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go" and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

## CalSTRS and CalPERS Rates

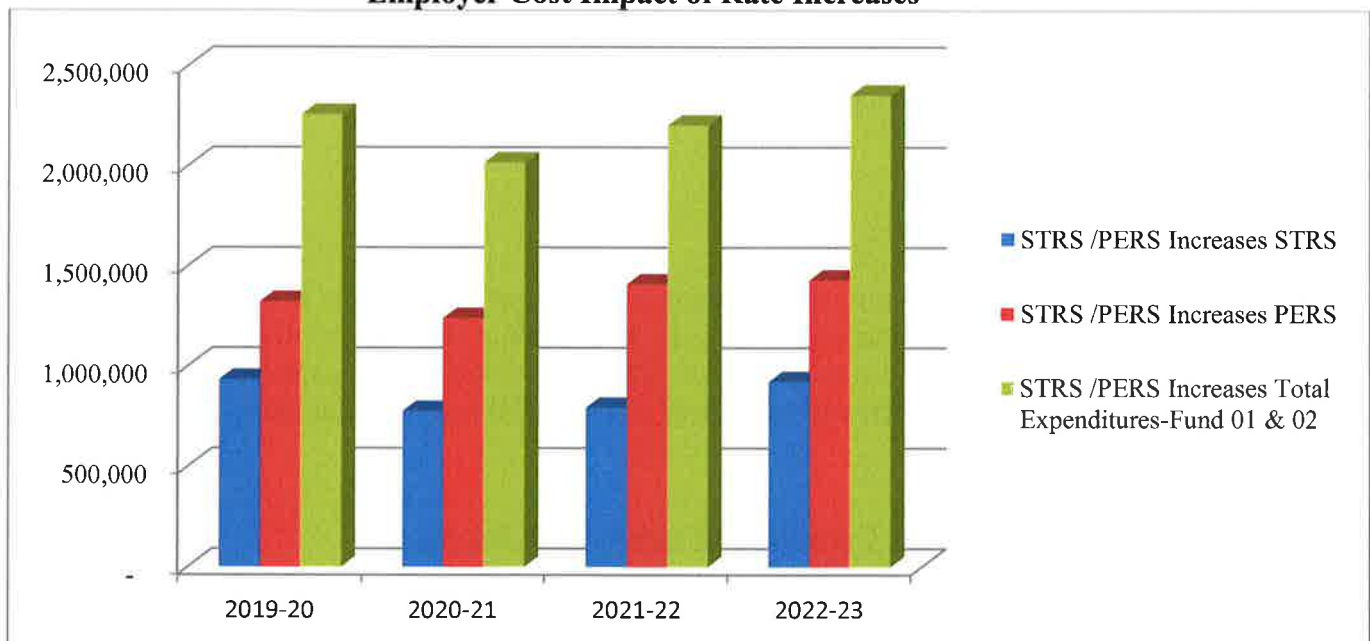
The 2019-20 Budget Act included \$850 million to buy down LEA employer contribution rates for CalSTRS and CalPERS in 2019-20 and 2020-21, as well as \$2.3 billion toward the employer long-term unfunded liability for both systems. To provide LEAs with increased fiscal relief, the May Revision proposes redirecting the \$2.3 billion paid to CalSTRS and CalPERS toward long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22.

This reallocation will reduce the CalSTRS employer rate from 18.41% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22.

The reallocation will reduce the CalPERS Schools Pool employer contribution rate from 22.67% to 20.70% in 2020-21 and from 25% to 22.84% in 2021-22.

As the \$2.3 billion originally allocated in the 2019-20 state budget toward employers' long term pension system unfunded liability would be redirected to benefit LEAs in the near term (as described above), employer rates for both STRS and PERS are increased by 0.3% beginning in 2022-23 (the same amount of the estimated rate decrease following the allocation of these funds in 2019-20).

**State Teachers Retirement System (STRS)  
Public Employees Retirement System (PERS)  
Employer Cost Impact of Rate Increases**



**STRS & PERS Employer Paid Rates and Annual Costs**

Fiscal Year	STRS Employer Paid Rate	PERS Employer Paid Rate	Total, STRS/PERS Costs
2019-20	17.10%	19.72%	2,255,830
2020-21	16.15%	20.70%	2,015,853
2021-22	16.02%	22.84%	2,201,911
2022-23	18.10%	25.50%	2,543,025 *

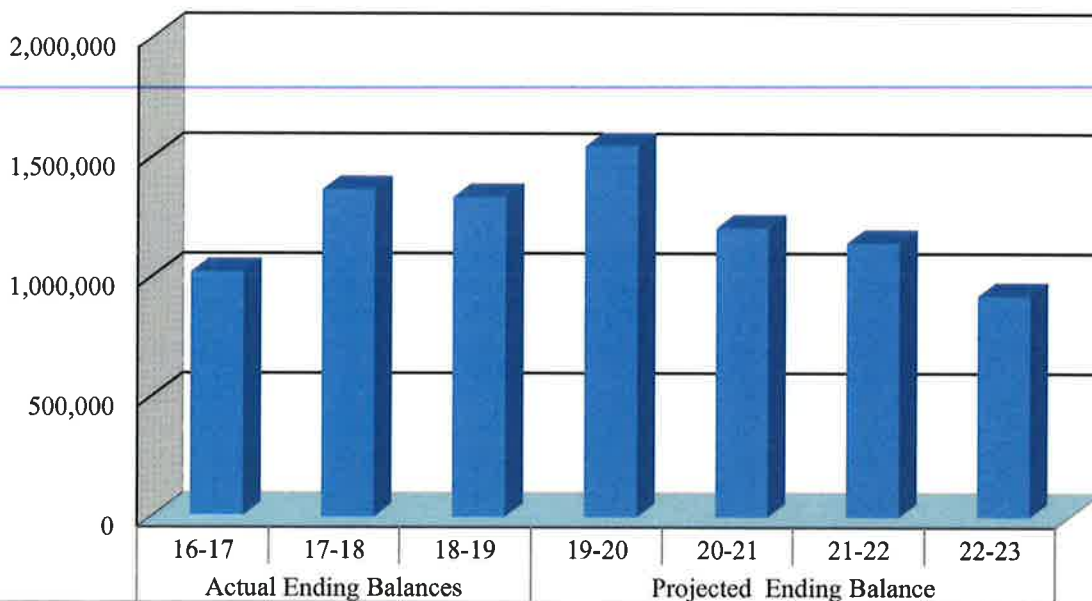
*\*Revised PERS employer rate & costs. Information reflected in MYP is correct*



## RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the statutory reserve level of three percent (3%) in the current and two subsequent years. The Board's stated objective of maintaining a five percent (5%) reserve, however, is not met in the current or two subsequent fiscal years. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.

### **San Luis Obispo County Office of Education Unrestricted Ending Fund Balance (EFB) Includes Reserves in Fund 17**



	16-17	17-18	18-19	19-20	20-21	21-22	22-23
	Actual Ending Balances			Projected Ending Balance			
Reserved for Economic Uncertainties *Includes Fund 17 Reserves	1,015,863	1,367,098	1,335,622	1,547,503	1,207,368	1,144,862	924,059
Unassigned Reserves	7,226	0	0	0	0	0	0

## BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard *(See Attachment D)* and have taken into account COLA increases, as well as applied deficit to the Local Control Funding Formula (LCFF, and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's operational grant have been project at NO GROWTH. Student Programs ADA have been projected to reflect best estimates at the current time. The **2020-21 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized. However, additional expenditure reductions will need to be identified for FY 2022-23 in order to maintain the minimum reserve requirement of 3%.

### 2020-21

- COLA **2.31%**
- Applied Deficit <10.0%> *(Effective Deficit Factor -7.92%)*
- LCFF funding *(See Attachment A)*
- County-Wide ADA: 32,542.45 *(No Growth –Based on 2019-20 funding)*
- Pupil-Driven ADA: Community School 64.50, Court School 12.50 *(Reduced 50%-Based on current enrollment due to COVID 19 issues)*
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts
- Decreased STRS Employer Rate from **17.10% to 16.15%\* (Subject to change)**
- Increased PERS Employer Rate from **19.721% to 20.70% (Subject to change)**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785 less the applied <10.0%> deficit in the amount of <\$81,679>. The net state aid amount is \$735,107
- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government
- Reduced State Aid for Differentiated Assistance from \$600,000 to \$200,000
- Eliminated carryover and new one-time expenditures from 2019-20

### Other changes to revenues include:

- Revised Federal Revenues for Fund 02 SELPA to reflect current grant awards. Reduced Title 1, Title 1 Part D, Special Education, and Foster/Homeless Revenues to reflect 2019-20 *estimated* carry over amounts
- Increased Unrestricted State Revenues to reflect Year 2 of Local Solutions Grant. Decreased Restricted State Revenues to reflect changes in CTE and Special Education Grants. Adjusted Revenues to reflect 2019-20 *estimated* carry over amounts
- Decreased Unrestricted Local Revenues to reflect reductions in interest, RDA, and interagency funds for contracts to other LEA's, including Rancho El Chorro. Decreased tuition revenues received for county-operated special education classes to reflect programs returning to districts, increased tuition revenues to Community School and RSP Special Education Programs; adjusted revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs.
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures. Increased contributions to Juvenile Court School to reflect 50% reduction in ADA due to COVID 19. Eliminated contribution to Rancho El Chorro (REC) and Community School.

- Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
  - Decreased staffing ratios in Alternative Education and Special Education
  - Decreased one-time district support costs
- Classified salaries and benefits were revised as follows:
  - Decreased staffing ratios in Administration, Human Resources, Educational Services, Early Childhood Development, Student Services, and MOT
- Management salaries and benefits were revised as follows:
  - Decreased staffing ratios in Administration, Special Education, Alternative Education, Early Childhood Development, and Educational Services
  - Reduced Cabinet Members step percentage from 5% to 3%
- Decreased certificated and classified salaries, benefits, and other programmatic expenditures to reflect Special Education Medically Fragile Regional Programs returning to districts. Reduced indirect costs.
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of .62%
- Decreased Material and supplies (objects 4000-4399) to reflect one-time unrestricted grant expenditures and carry-over amounts
- Decreased Sub agreements (object 5100) in restricted programs to reflect programmatic changes
- Reduced all Unrestricted Travel/conferences (objects 5200)
- Increased Insurance (objects 5400-5450) to reflect estimated expenditures
- Increased Operations (object 5500) to reflect anticipated utility rate changes
- Adjusted Consulting services (object 5800) to reflect current contracts; Prior year carry-over and one-time expenditures were subtracted;
- Decreased Capital outlay and equipment (objects 6100-6500) expenditures were to reflect one-time equipment purchases and construction projects
- Decreased Indirect Costs Rate on Expenditures from **13.00 to 10.19%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,274,758**
- Decreased Transfers out to Fund 12 Child Development due to projected reductions in expenditures
- Decreased Transfers out to Fund 13 Cafeteria Fund due to projected reductions in expenditures and/or increased revenues

## 2021-22

- COLA **2.48%**
- Applied Deficit % to net 0.% COLA-(**FLAT FUNDING**)
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 32,542.46 (*No Growth*)
- Pupil-Driven ADA: Community School 64.50 (*No Growth*) , Court School 25.00 (*Assumes enrollment will return to normal after COVID 19*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- Decreased STRS Employer Rate from **16.15% to 16.02%\* (Subject to change)**
- Increased PERS Employer Rate from **20.70% to 22.84%\* (Subject to change)**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid at a deficit in the amount of \$735,107

- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government

Other changes to revenues include:

- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated regional special education and community school programs; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- Reduced contributions to Juvenile Court School and RSP Special Education Programs based on increased ADA
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **1.73%**
- Indirect cost rate projected at **10.19%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,058,683**
- Decreased Transfers out to Fund 12 Child Development due to expected decrease in program expenditures
- Decreased Transfers out to Fund 13 Cafeteria Fund due to increased revenues and/or decreased expenditures

## 2022-23

- COLA **3.26%**
- Applied Deficit % to net 0.% COLA-(**FLAT FUNDING**)
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 32,424.36 (*No Growth*)
- Pupil-Driven ADA: Community School 64.50, Court School 25.00 (*No Growth*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **16.02% to 18.10%**
- Increased **PERS** Employer Rate from **22.84% to 25.50%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid at a deficated amount of \$735,107
- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government

Other changes to revenues include:

- Federal Revenues projected at flat funding rates
- Increased applicable State Revenues to reflect statutory COLA
- Increased revenues for county-operated regional special education classes and community school; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures. Revised contribution to mandated Juvenile Court School to cover step and column increases
- Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.12%**
- Indirect Cost rate projected at **10.19%**
- Current Year Excess Property Tax Transfer Out estimated at **\$6,058,683**
- Decreased Transfers out to Fund 12 Child Development due to expected decrease in program expenditures
- Decreased Transfers out to Fund 13 Cafeteria Fund due to increased revenues and/or decreased expenditures
- Based on current multi-year assumptions, further reductions in the amount of **\$85,000** will be necessary in order for SLOCOE to maintain the minimum reserve requirement of 3%.

## OTHER FUNDS OPERATED BY THE COE

### Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

<b>Fund 10</b>	2019-20 Estimated Actuals	2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	7,144,712	7,186,392	41,680
Other State Revenues	6,496,189	10,071,157	3,574,968
Other Local Revenues			-
	<u>13,640,901</u>	<u>17,257,549</u>	<u>3,616,648</u>
<b>Expenditures:</b>			
Other Outgo	13,733,037	17,257,549	3,524,512
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>92,136</b>

### Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

<b>Fund 12</b>	2019-20 Estimated Actuals	2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	13,580	18,500	4,920
Other State Revenues	780,556	781,485	929
Other Local Revenues	187,680	173,122	(14,558)
Transfers In/Sources	252,470	194,356	(58,114)
	<u>1,234,286</u>	<u>1,167,463</u>	<u>(66,823)</u>
<b>Expenditures:</b>			
Certificated Salaries	395,321	333,731	(61,590)
Classified Salaries	245,009	225,052	(19,957)
Employee Benefits	284,781	290,942	6,161
Books & Supplies	51,207	29,793	(21,414)
Operating/Services	197,306	194,437	(2,869)
Other Outgo	76,654	93,508	16,854
	<u>1,250,278</u>	<u>1,167,463</u>	<u>(82,815)</u>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>15,992</b>



### Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

<b>Fund 13</b>	2019-20 Estimated Actuals	2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	30,579	47,378	16,799
Other State Revenues	1,627	4,086	2,459
Other Local Revenues	269	6,000	5,731
Transfers In/Sources	99,293	90,065	(9,228)
	131,768	147,529	15,761
<b>Expenditures:</b>			
Certificated Salaries			
Classified Salaries	58,138	57,055	(1,083)
Employee Benefits	18,237	19,904	1,667
Books & Supplies	36,471	59,090	22,619
Operating/Services	3,551	4,455	904
Capital Outlay	9,557		(9,557)
Other Outgo	5,814	7,025	1,211
	131,768	147,529	15,761
<b>Total, Net Fund Balance Increase/Decrease</b>			-

### Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2018-19.

<b>Fund 16</b>	2019-20 Estimated Actuals	2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	12,209		12,209
Other State Revenues			
Other Local Revenues			
Transfers In/Sources	2,155		2,155
			14,364
<b>Expenditures:</b>			
Other Outgo/Tranfers Out	12,209		12,209
Transfers Out			2,155
	12,209	-	14,364
<b>Total, Net Fund Balance Increase/Decrease</b>			-

#### Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

<b>Fund 17</b>	2019-20 Estimated Actuals		2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>				
Other Local Revenues	8,661		8,000	(661)
	8,661		8,000	(661)
<b>Expenditures:</b>				
Other Outgo/Tranfers Out	34,996		19,000	(15,996)
	34,996		19,000	(15,996)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>15,335</b>

#### Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office's significant post-retiree benefit liability. The County Office currently uses "pay as you go" financing to address this liability.

<b>Fund 20</b>	2019-20 Estimated Actuals		2020-21 Budget Development	Dollar Variance
<b>Revenues:</b>				
Federal Revenues	-		-	-
Other State Revenues	-		-	-
Other Local Revenues	29,900		23,000	(6,900)
Transfers In/Sources	-		-	-
	29,900		23,000	(6,900)
<b>Expenditures:</b>				
Capital Outlay	-		-	-
Transfers Out	403,142		346,242	(56,900)
	403,142		346,242	(56,900)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>50,000</b>



#### Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

<b>Fund 40</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget Development</b>	<b>Dollar Variance</b>
<b>Revenues:</b>			
Federal Revenues			-
Other State Revenues			-
Other Local Revenues	(3,680)	2,500	6,180
Transfers In/Sources	60,000	60,000	-
	56,320	62,500	6,180
<b>Expenditures:</b>			
Books & Supplies			-
Capital Outlay	264,671		(264,671)
Transfers Out	2,800	2,500	(300)
	267,471	2,500	(264,971)
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>271,151</b>

## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes. SLOCOE has demonstrated that it has met the proportionality percentage of 7.53% by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and County Behavioral Health support; maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing support; and MTSS implementation, including PBIS.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Bronze recognition at the community school and Silver recognition at the court school
- Individualized feedback provided to each student regarding graduation status, credits, and grades
- Implementation of social emotional learning curriculum
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- The engagement of families/caregivers in the educational programs/successes/challenges of the students (Parent conferences, award ceremonies, individualized meetings and the use of the Aeries student and parent portals)
- The expansion of our CTE program
- Offering all students an individualized learning path in Edgenuity for math and reading
- Students were assessed utilizing the NWEA MAP three times per year
- 100% parent involvement in IEP meetings
- Increase in student engagement as evidenced by overall increase in student climate survey
- Increase in student engagement at JCS as evidenced by 0% suspension rate and a graduation rate of 92.3%

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

### FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code : 40

Countywide ADA : 32,542.45

County Name : SAN LUIS OBISPO

Districts : 10

2020-21 Budget Development Revised

-7.92%

## LCFF Grant Section FOR FISCAL YEAR 2020-21

## County Operations Grant

## ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 70.74	30,000.00	\$ 2,122,200	
30,000 60,000	\$ 60.63	2,542.45	\$ 154,149	
60,000 140,000	\$ 50.52	-	\$ -	
140,000 "+"	\$ 40.42	-	\$ -	
				\$ 2,276,349

## District Section

\$ 110,462.00	10 districts	\$ 1,104,620
---------------	--------------	--------------

## Base Section

\$ 662,776.00		\$ 662,776
---------------	--	------------

## County Operations Grant Total

\$ 4,043,745	[A]
--------------	-----

## Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 872,801</b>
Base Grant	\$ 11,335.08	64.50	\$ 731,113	<b>Total Supplemental \$ 261,468</b>
Supplemental (35%)	\$ 3,967.28			<b>Total Concentration \$ 108,727</b>
Estimated ELL / FRM %	82.80%	53.41	\$ 211,877	
Concentration	32.80%	21.16	\$ 83,932	
				\$ 1,026,921

## Court School Grant

Base Grant	\$ 11,335.08	12.50	\$ 141,689	
Supplemental (35%)	\$ 3,967.28			
Estimated ELL / FRM %	100.00%	12.50	\$ 49,591	
Concentration	50.00%	6.25	\$ 24,796	
				\$ 216,075

## Pupil Driven Grants Total

\$ 1,242,996	[B]
--------------	-----

## Subtotal Local Control Funding Formula Grant Target

\$ 5,286,741	[F] = [A + B + E]
--------------	-------------------

## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (6,274,758)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: deficit factor	\$ (81,679)		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 735,107	[P]
Add-On to Guarantee Minimum State Aid		\$ 735,107	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,300
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
<b>Total LCFF STATE AID</b>			<b>\$ 1,133,407</b>
<b>Estimated LCFF Funding</b>			<b>\$ 6,704,234</b> [R] = [K + Q]

x	<==== Place an X in this cell (O2) to calculate '12-13. Leave blank for '11-12.
---	---

Enter County Code : 40

Countywide ADA : 32,542.45

County Name : SAN LUIS OBISPO

Districts : 10

no growth  
in ADA

## 2020-21 Budget Development

0.00%

## LCFF Grant Section FOR FISCAL YEAR 2021-22

## County Operations Grant

## ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 70.74	30,000.00	\$ 2,122,200	
30,000 60,000	\$ 60.63	2,542.45	\$ 154,149	
60,000 140,000	\$ 50.52	-	\$ -	
140,000 "+"	\$ 40.42	-	\$ -	
				\$ 2,276,349

## District Section

\$ 110,462.00	10 districts	\$ 1,104,620
---------------	--------------	--------------

## Base Section

\$ 662,776.00		\$ 662,776
---------------	--	------------

## County Operations Grant Total

\$ 4,043,745	[A]
--------------	-----

## Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,014,490</b>
Base Grant	\$ 11,335.08	64.50	\$ 731,113	<b>Total Supplemental \$ 311,059</b>
Supplemental (35%)	\$ 3,967.28			<b>Total Concentration \$ 133,523</b>
Estimated ELL / FRM %	82.80%	53.41	\$ 211,877	
Concentration	32.80%	21.16	\$ 83,932	
				\$ 1,026,921
<b>Court School Grant</b>				
Base Grant	\$ 11,335.08	25.00	\$ 283,377	
Supplemental (35%)	\$ 3,967.28			
Estimated ELL / FRM %	100.00%	25.00	\$ 99,182	
Concentration	50.00%	12.50	\$ 49,591	
				\$ 432,150
<b>Pupil Driven Grants Total</b>				\$ 1,459,071 [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				\$ 5,502,816 [F] = [A + B + E]

## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (6,058,683)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ (81,679)		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 735,107	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		\$ 735,107	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,300
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
<b>Total LCFF STATE AID</b>			\$ 1,133,407
<b>Estimated LCFF Funding</b>			\$ 6,704,234 [R] = [K + Q]

Enter County Code : 40

Countywide ADA : 32,542.45

County Name : SAN LUIS OBISPO

Districts : 10

no growth  
in ADA

2020-21 Budget Development

0.00%

## LCFF Grant Section FOR FISCAL YEAR 2022-23

## County Operations Grant

## ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 70.74	30,000.00	\$ 2,122,200	
30,000 60,000	\$ 60.63	2,542.45	\$ 154,149	
60,000 140,000	\$ 49.37	-	\$ -	
140,000 "+"	\$ 39.51	-	\$ -	
				\$ 2,276,349

## District Section

\$ 110,462.00	10 districts	\$ 1,104,620
---------------	--------------	--------------

## Base Section

\$ 662,776.00		\$ 662,776
---------------	--	------------

<b>County Operations Grant Total</b>		<b>\$ 4,043,745</b>	[A]
--------------------------------------	--	---------------------	-----

## Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,014,490</b>
Base Grant	\$ 11,335.08	64.50	\$ 731,113	<b>Total Supplemental \$ 311,059</b>
Supplemental (35%)	\$ 3,967.28			<b>Total Concentration \$ 133,523</b>
Estimated ELL / FRM %	82.80%	53.41	\$ 211,877	
Concentration	32.80%	21.16	\$ 83,932	
				\$ 1,026,921
<b>Court School Grant</b>				
Base Grant	\$ 11,335.08	25.00	\$ 283,377	
Supplemental (35%)	\$ 3,967.28			
Estimated ELL / FRM %	100.00%	25.00	\$ 99,182	
Concentration	50.00%	12.50	\$ 49,591	
				\$ 432,150
<b>Pupil Driven Grants Total</b>				<b>\$ 1,459,071 [B]</b>
<b>Subtotal Local Control Funding Formula Grant Target</b>				<b>\$ 5,502,816 [F] = [A + B + E]</b>

## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (6,058,683)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ (81,679)		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 735,107	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		<b>\$ 735,107</b>	<b>[Q] = [P - O] or 0</b>
<b>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,300
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
<b>Total LCFF STATE AID</b>			<b>\$ 1,133,407</b>
<b>Estimated LCFF Funding</b>			<b>\$ 6,704,234 [R] = [K + Q]</b>



## SSC School District and Charter School Financial Projection Dartboard Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
<b>2020–21 Base Grants After Deficit</b>	<b>\$7,092</b>	<b>\$7,199</b>	<b>\$7,412</b>	<b>\$8,590</b>
Grade Span Adjustment Factors	10.4%	–	–	2.6%
<b>Grade Span Adjustment Amounts</b>	<b>\$738</b>	<b>–</b>	<b>–</b>	<b>\$223</b>
2020–21 Adjusted Base Grants <sup>1</sup>	\$7,830	\$7,199	\$7,412	\$8,813

\*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
<b>Effective Deficit Factor<sup>2</sup></b>	<b>–</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>SSC Recommended Funded COLA<sup>3</sup></b>	<b>–</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

OTHER PLANNING FACTORS						
Factors		2019–20	2020–21	2021–22	2022–23	2023–24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery <sup>4,5</sup>	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate <sup>6</sup>		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate <sup>6</sup>		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 <sup>7</sup>	0 to 300
The greater of 4% or \$69,000 <sup>7</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>2</sup>Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

<sup>3</sup>Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

<sup>4</sup>Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

<sup>5</sup>Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

<sup>6</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>7</sup>Rate adjusts upward to \$71,000 beginning in 2020–21.

## Increased or Improved Services LCAP % Calculation

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b
Estimated LCFF Target Supplemental & Concentration Funding	Estimated LCFF funds expended on Unduplicated Pupils in Prior Year (sch 991 & 992) Resource 0240 & 6505	Balance to Target Difference (COL 1 - COL 2)	Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING)	Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1	TOTAL LCFF FUNDING (EXCL TIIG & TRANS) Includes Operational Grant & Pupil Driven Grant	Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5)	Minimum Proportionality Percentage (COL 5 / COL 6b)	If COL 3 = or less than 0 then COL 8a	If COL 8a is YES, then COL 8b
<b>Gap</b>			28.05%						
SLOCOE 2013-14	\$ 937,343	\$ 31,624	\$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
<b>Gap</b>			20.68%						
SLOCOE 2014-15	\$ 937,343	\$ 31,624	\$ 254,054	\$ 285,678	\$ 8,109,888	\$ 7,824,210	3.65%		11.56%
<b>Gap</b>			52.20%						
SLOCOE 2015-16	\$ 887,599	\$ 1,225,341	\$ 0.00	\$ 1,225,341	\$ 7,864,262	\$ 6,638,921	18.46%	YES	11.29%
<b>Gap</b>			54.84%						
SLOCOE 2016-17	\$ 608,506	\$ 1,193,665	\$ 0.00	\$ 608,506	\$ 6,952,296	\$ 6,343,790	9.59%	YES	9.59%
<b>Gap</b>			43.97%						
SLOCOE 2017-18	\$ 683,367	\$ 959,021	\$ 0.00	\$ 683,367	\$ 7,289,288	\$ 6,605,921	10.34%	YES	10.34%
<b>Gap</b>			100.00%						
SLOCOE 2018-19	\$ 481,535	\$ 571,489	\$ 0.00	\$ 481,535	\$ 5,879,895	\$ 5,398,360	8.92%	YES	8.92%
<b>Gap</b>			100.00%						
SLOCOE 2019-20	\$ 433,567	\$ 570,642 *	\$ 0.00	\$ 433,567	\$ 5,826,629	\$ 5,393,062	8.04%	YES	8.04%
<b>Gap</b>			100.00%						
SLOCOE 2020-21	\$ 370,195	\$ 362,357 *	\$ 0.00	\$ 370,195	\$ 5,286,741	\$ 4,916,546	7.53%	YES	7.53%
<b>Gap</b>									

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 25, 2020

Place: San Luis Obispo COE

Signed: \_\_\_\_\_

Date: June 25, 2020

Clerk/Secretary of the County Board

Time: 1:30 p.m.

(Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slocoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia

Chief Business Official's Name: Dr. Sheldon Smith

CBO's Title: Assist Supt. of Business

CBO's Telephone: 805-782-7201

### 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 25, 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

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	<b>X</b>	
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?	<b>X</b>	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

School Insurance Program for Employees of San Luis Obispo is a JPA that provides worker's compensation benefits to employees of all K-14 districts in San Luis Obispo County.

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

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

Date of Meeting: Jun 25, 2020

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slococoe.org



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	13,262,132.00	343,484.00	13,605,616.00	12,713,105.00	341,962.00	13,055,067.00	-4.0%
2) Federal Revenue		8100-8299	0.00	4,312,547.00	4,312,547.00	0.00	3,455,412.00	3,455,412.00	-19.9%
3) Other State Revenue		8300-8599	550,207.00	3,642,161.34	4,192,368.34	2,264,464.00	2,966,851.00	5,231,315.00	24.8%
4) Other Local Revenue		8600-8799	3,843,306.00	7,485,272.43	11,328,578.43	2,894,878.00	4,748,452.00	7,643,330.00	-32.5%
5) TOTAL REVENUES			17,655,645.00	15,783,464.77	33,439,109.77	17,872,447.00	11,512,677.00	29,385,124.00	-12.1%
B. EXPENDITURES									
1) Ce-tificated Salaries		1000-1999	1,398,541.00	4,060,161.25	5,458,702.25	1,278,859.81	3,526,451.50	4,805,311.31	-12.0%
2) Classified Salaries		2000-2999	4,352,933.00	2,352,568.00	6,705,501.00	3,877,473.00	2,111,875.00	5,989,348.00	-10.7%
3) Employee Benefits		3000-3999	2,327,727.00	2,908,513.32	5,236,240.32	2,133,283.35	2,574,279.61	4,707,562.96	-10.1%
4) Books and Supplies		4000-4999	501,882.00	628,075.00	1,129,957.00	334,677.00	443,657.00	778,334.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	5,517,464.02	5,357,508.42	10,874,972.44	4,061,402.00	2,574,629.00	6,636,031.00	-39.0%
6) Capital Outlay		6000-6999	118,636.00	745,806.00	864,442.00	40,000.00	84,000.00	124,000.00	-85.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,347,811.00	681,206.00	6,029,017.00	6,274,758.00	442,040.00	6,716,798.00	11.4%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,491,637.00)	1,409,169.00	(82,468.00)	(916,449.00)	815,916.00	(100,533.00)	21.9%
9) TOTAL EXPENDITURES		7300-7399	18,073,357.02	18,143,006.99	36,216,364.01	17,084,004.16	12,572,848.11	29,656,852.27	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(417,712.02)	(2,359,542.22)	(2,777,254.24)	788,442.84	(1,060,171.11)	(271,728.27)	-90.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	390,938.00	50,000.00	440,938.00	367,742.00	0.00	367,742.00	-16.6%
b) Transfers Out		7600-7629	351,763.06	60,000.00	411,763.06	284,421.00	60,000.00	344,421.00	-16.4%
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	(1,339,887.23)	1,339,887.23	0.00	(1,125,532.00)	1,125,532.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,300,712.29)	1,329,887.23	29,174.94	(1,042,211.00)	1,065,532.00	23,321.00	-20.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,718,424.31)	(1,029,654.99)	(2,748,079.30)	(253,768.16)	5,360.89	(248,407.27)	-91.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
2) Ending Balance, June 30 (E + F1e)			8,731,976.08	1,365,183.60	10,097,159.68	8,478,207.92	1,370,544.49	9,848,752.41	-2.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,475.00	0.00	25,475.00	25,475.00	0.00	25,475.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	167,055.77	15,845.00	182,900.77	167,055.77	0.00	167,055.77	-8.7%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,357,262.03	1,357,262.03	0.00	1,370,546.86	1,370,546.86	1.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	7,352,517.74	0.00	7,352,517.74	7,438,884.74	0.00	7,438,884.74	1.2%
2019-20 Excess Property Tax	0000	9780				5,518,812.00		5,518,812.00	
2019-20 CAM revenue carry-over	0000	9780				60,000.00		60,000.00	
2019-20 EPayables Rebates to Districts	0000	9780				90,000.00		90,000.00	
2019-20 LCAP Oversight-0830	0000	9780				93,528.00		93,528.00	
2020-21 LCAP Oversight-0830	0000	9780				14,469.00		14,469.00	
2020-21 CAM Offset-0011	0000	9780				28,937.00		28,937.00	
2019-20 Differentiated Assistance-0831	0000	9780				1,070,529.00		1,070,529.00	
2020-21 Differentiated Assistance-0832	0000	9780				30,475.00		30,475.00	
2019-20 Reserved for Prepaids	0000	9780				167,056.00		167,056.00	
2019-20 Cuesta Career Pathways	0000	9780				39,535.00		39,535.00	
2020-21 Countywide Fiscal Oversight	0000	9780				75,000.00		75,000.00	
2020-21 Reimburse Fund 20-OPEB Cos	0000	9780				200,000.00		200,000.00	
2020-21 Portal-0470	0000	9780				12,486.00		12,486.00	
2020-21-Future Board Actions	0000	9780				35,000.00		35,000.00	

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)	
Reserved for Unrestricted Lottery-Resort	1100	9780				3,057.74		3,057.74	
2019-20 Excess Property Tax	0000	9780	5,518,812.00		5,518,812.00				
2019-20 CAM revenue carry-over	0000	9780	60,000.00		60,000.00				
2019-20 EPayables Rebates to Districts	0000	9780	90,000.00		90,000.00				
2019-20 LCAP Oversight-0830	0000	9780	93,528.00		93,528.00				
2019-20 Differentiated Assistance-0831	0000	9780	1,070,529.00		1,070,529.00				
2019-20 Reserved for Prepaids	0000	9780	167,056.00		167,056.00				
2019-20 Cuesta Career Pathways	0000	9780	39,535.00		39,535.00				
2019-20 Countywide Fiscal Oversight	0000	9780	75,000.00		75,000.00				
2019-20 Reimburse Fund 20-OPEB Co	0000	9780	200,000.00		200,000.00				
2019-20 Future Board Actions	0000	9780	35,000.00		35,000.00				
Unrestricted Lottery Expenses-Resource	1100	9780	3,057.74		3,057.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,186,926.97	0.00	1,186,926.97	846,791.81	0.00	846,791.81	-28.7%
Unassigned/Unappropriated Amount		9790	0.60	(7,923.43)	(7,922.83)	0.60	(2.37)	(1.77)	-100.0%



			2019-20 Estimated Actuals			2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	9,200,199.27	(1,812,241.69)	7,387,957.58			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	2,826.30	0.00	2,826.30			
c) in Revolving Cash Account		9130	25,475.00	0.00	25,475.00			
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	261,806.09	739,798.66	1,001,604.75			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	167,055.77	15,845.00	182,900.77			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			9,657,362.43	(1,056,598.03)	8,600,764.40			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	728,310.22	26,509.10	754,819.32			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			728,310.22	26,509.10	754,819.32			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	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)	
			8,929,052.21	(1,083,107.13)	7,845,945.08				

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	1,681,749.00	0.00	1,681,749.00	1,133,406.00	0.00	1,133,406.00	-32.6%
Education Protection Account State Aid - Current Year		8012	18,884.00	0.00	18,884.00	18,200.00	0.00	18,200.00	-3.6%
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	161,933.00	0.00	161,933.00	161,933.00	0.00	161,933.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	22,803,334.00	0.00	22,803,334.00	22,803,334.00	0.00	22,803,334.00	0.0%
Unsecured Roll Taxes		8042	836,476.00	0.00	836,476.00	836,476.00	0.00	836,476.00	0.0%
Prior Years' Taxes		8043	(45,441.00)	0.00	(45,441.00)	(45,441.00)	0.00	(45,441.00)	0.0%
Supplemental Taxes		8044	257,243.00	0.00	257,243.00	257,243.00	0.00	257,243.00	0.0%
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	158,823.00	0.00	158,823.00	158,823.00	0.00	158,823.00	0.0%
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 Sups.		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			25,873,001.00	0.00	25,873,001.00	25,323,974.00	0.00	25,323,974.00	-2.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(12,610,869.00)	343,484.00	(12,267,385.00)	(12,610,869.00)	341,962.00	(12,268,907.00)	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			13,262,132.00	343,484.00	13,605,616.00	12,713,105.00	341,962.00	13,055,067.00	-4.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	56,746.00	56,746.00	0.00	59,510.00	59,510.00	4.9%
Special Education Discretionary Grants		8182	0.00	183,670.00	183,670.00	0.00	135,166.00	135,166.00	-26.4%
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	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	554,858.00	554,858.00	0.00	421,040.00	421,040.00	-24.1%
Title I, Part A, Basic	3010	8290		558,338.00	558,338.00		421,717.00	421,717.00	-24.5%
Title I, Part D, Local Delinquent Programs	3025	8290		224,847.00	224,847.00		133,685.00	133,685.00	-40.5%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,413.00	26,413.00		14,100.00	14,100.00	-46.6%
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		8,415.00	8,415.00		7,530.00	7,530.00	-10.5%
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			2,482,304.00	2,482,304.00		2,200,560.00	2,200,560.00	-11.4%
Other MCLB / 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	0.00	171,956.00	171,956.00	0.00	17,104.00	17,104.00	-90.1%
<b>TOTAL FEDERAL REVENUE</b>			0.00	4,312,547.00	4,312,547.00	0.00	3,455,412.00	3,455,412.00	-19.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,170,749.00	1,170,749.00		1,212,118.00	1,212,118.00	3.5%
Prior Years	6500	8319		102.00	102.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	574,427.00	574,427.00	0.00	574,427.00	574,427.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,086.00	0.00	42,086.00	42,086.00	0.00	42,086.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,000.00	5,089.00	21,089.00	29,878.00	3,500.00	33,378.00	58.3%
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%

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)	
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		118,115.00	118,115.00		75,000.00	75,000.00	-36.5%
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		98,054.02	98,054.02		85,853.00	85,853.00	-12.4%
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	492,121.00	1,675,625.32	2,167,746.32	2,192,500.00	1,015,953.00	3,208,453.00	48.0%
TOTAL, OTHER STATE REVENUE			550,207.00	3,642,161.34	4,192,368.34	2,264,464.00	2,966,851.00	5,231,315.00	24.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	459,172.00	0.00	459,172.00	350,000.00	0.00	350,000.00	-23.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	11,000.00	1,957.00	12,957.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	324,928.00	67,391.00	392,319.00	308,941.00	66,000.00	374,941.00	-4.4%
Interest		8660	246,900.00	11,208.00	258,108.00	100,000.00	11,000.00	111,000.00	-57.0%
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	1,050,016.00	1,637,787.00	2,687,803.00	598,687.00	423,064.00	1,021,751.00	-62.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,295,209.00	420,207.00	1,715,416.00	1,300,309.00	183,757.00	1,484,066.00	-13.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									



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)	
(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	456,081.00	832,950.43	1,289,031.43	193,849.00	532,049.00	725,898.00	-43.7%
Tuition		8710	0.00	4,513,772.00	4,513,772.00	43,092.00	3,532,582.00	3,575,674.00	-20.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			3,843,306.00	7,485,272.43	11,328,578.43	2,894,878.00	4,748,452.00	7,643,330.00	-32.5%
TOTAL, REVENUES			17,655,645.00	15,783,464.77	33,439,109.77	17,872,447.00	11,512,677.00	29,385,124.00	-12.1%



Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	243,765.00	1,878,806.25	2,122,571.25	241,478.00	1,670,525.00	1,912,003.00	-9.9%	
	1200	27,650.00	255,772.00	283,422.00	41,715.00	250,210.00	291,925.00	3.0%	
	1300	1,078,579.00	1,244,556.00	2,323,135.00	960,647.81	931,143.50	1,891,791.31	-18.6%	
	1900	48,547.00	681,027.00	729,574.00	35,019.00	674,573.00	709,592.00	-2.7%	
		1,398,541.00	4,060,161.25	5,458,702.25	1,278,859.81	3,526,451.50	4,805,311.31	-12.0%	
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	94,438.00	505,512.00	599,950.00	113,842.00	604,523.00	718,365.00	19.7%	
	2200	350,716.00	349,496.00	700,212.00	403,569.00	244,066.00	647,635.00	-7.5%	
	2300	1,474,337.00	213,674.00	1,688,011.00	1,231,959.00	256,444.00	1,488,403.00	-11.8%	
	2400	2,148,641.00	469,429.00	2,618,070.00	2,075,590.00	441,999.00	2,517,589.00	-3.8%	
	2900	284,801.00	814,457.00	1,099,258.00	52,513.00	564,843.00	617,356.00	-43.8%	
		4,352,933.00	2,352,568.00	6,705,501.00	3,877,473.00	2,111,875.00	5,989,348.00	-10.7%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	220,115.00	987,476.32	1,207,591.32	252,709.00	637,332.58	890,041.58	-26.3%	
	3201-3202	826,814.00	414,936.00	1,241,750.00	764,338.00	468,298.00	1,232,636.00	-0.7%	
	3301-3302	78,110.00	86,806.00	164,916.00	72,901.70	79,862.72	152,764.42	-7.4%	
	3401-3402	711,224.00	755,328.00	1,466,552.00	649,008.00	735,917.00	1,384,925.00	-5.6%	
	3501-3502	2,706.00	2,999.00	5,705.00	2,522.70	3,509.41	6,032.11	5.7%	
	3601-3602	248,528.00	266,094.00	514,622.00	238,276.70	265,373.40	503,650.10	-2.1%	
	3701-3702	240,230.00	394,874.00	635,104.00	153,527.25	383,986.50	537,513.75	-15.4%	
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
		2,327,727.00	2,908,513.32	5,236,240.32	2,133,283.35	2,574,279.61	4,707,562.96	-10.1%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100	5,686.00	41,503.00	47,189.00	0.00	37,000.00	37,000.00	-21.6%	
	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	4300	406,234.00	552,165.00	958,399.00	294,677.00	352,281.00	646,958.00	-32.5%	

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)	
Noncapitalized Equipment		4400	46,962.00	34,407.00	81,369.00	40,000.00	54,376.00	94,376.00	16.0%
Food		4700	43,000.00	0.00	43,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			501,882.00	628,075.00	1,129,957.00	334,677.00	443,657.00	778,334.00	-31.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,944,470.00	1,944,470.00	0.00	632,655.00	632,655.00	-67.5%
Travel and Conferences		5200	163,321.00	441,865.00	605,186.00	33,613.00	251,765.00	285,378.00	-52.8%
Dues and Memberships		5300	60,274.00	93,618.00	153,892.00	52,612.00	23,925.00	76,537.00	-50.3%
Insurance		5400 - 5450	77,799.00	7,669.00	85,468.00	93,258.00	7,670.00	100,928.00	18.1%
Operations and Housekeeping Services		5500	343,919.00	21,080.00	364,999.00	424,600.00	21,800.00	446,400.00	22.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	289,453.00	329,066.00	618,519.00	304,656.00	255,563.00	560,219.00	-9.4%
Transfers of Direct Costs		5710	(124,252.00)	124,252.00	0.00	(155,626.00)	155,626.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,727.00)	0.00	(9,727.00)	(9,777.00)	0.00	(9,777.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	4,613,395.02	2,352,965.59	6,966,360.61	3,212,413.00	1,188,334.00	4,400,747.00	-36.8%
Communications		5900	103,282.00	42,522.83	145,804.83	105,653.00	37,291.00	142,944.00	-2.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,517,464.02	5,357,508.42	10,874,972.44	4,061,402.00	2,574,629.00	6,636,031.00	-39.0%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CAPITAL OUTLAY									

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)	
All Other Transfers Out to All Others		7299	5,347,811.00	105,348.00	5,453,159.00	6,274,758.00	0.00	6,274,758.00	15.1%
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	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,347,811.00	681,206.00	6,029,017.00	6,274,758.00	442,040.00	6,716,798.00	11.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,409,169.00)	1,409,169.00	0.00	(815,916.00)	815,916.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(82,488.00)	0.00	(82,488.00)	(100,533.00)	0.00	(100,533.00)	21.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,491,637.00)	1,409,169.00	(82,468.00)	(916,449.00)	815,916.00	(100,533.00)	21.9%
TOTAL, EXPENDITURES			18,073,357.02	18,143,006.99	36,216,364.01	17,084,004.16	12,572,848.11	29,656,852.27	-18.1%

Description			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			0.00	0.00	0.00		0.00	0.00	0.0%
Other Authorized Interfund Transfers In			390,938.00	50,000.00	440,938.00	367,742.00	0.00	367,742.00	-16.6%
(a) TOTAL, INTERFUND TRANSFERS IN			390,938.00	50,000.00	440,938.00	367,742.00	0.00	367,742.00	-16.6%
INTERFUND TRANSFERS OUT									
To: Chld Development Fund			252,470.06	0.00	252,470.06	194,356.00	0.00	194,356.00	-23.0%
To: Special Reserve Fund			0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			99,293.00	0.00	99,293.00	90,065.00	0.00	90,065.00	-9.3%
Other Authorized Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			351,763.06	60,000.00	411,763.06	284,421.00	60,000.00	344,421.00	-16.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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			0.00	0.00	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)	
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(937,352.00)	937,352.00	0.00	(767,582.00)	767,582.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(402,535.23)	402,535.23	0.00	(357,950.00)	357,950.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,339,887.23)	1,339,887.23	0.00	(1,125,532.00)	1,125,532.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(1,300,712.29)	1,329,887.23	29,174.94	(1,042,211.00)	1,065,532.00	23,321.00	-20.1%



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	13,262,132.00	343,484.00	13,605,616.00	12,713,105.00	341,962.00	13,055,067.00	-4.0%
2) Federal Revenue		8100-8299	0.00	4,312,547.00	4,312,547.00	0.00	3,455,412.00	3,455,412.00	-19.9%
3) Other State Revenue		8300-8599	550,207.00	3,642,161.34	4,192,368.34	2,264,464.00	2,966,851.00	5,231,315.00	24.8%
4) Other Local Revenue		8600-8799	3,843,306.00	7,485,272.43	11,328,578.43	2,894,878.00	4,748,452.00	7,643,330.00	-32.5%
5) TOTAL REVENUES			17,655,645.00	15,783,464.77	33,439,109.77	17,872,447.00	11,512,877.00	29,385,124.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		508,024.00	6,773,745.36	7,281,769.36	537,230.00	5,098,268.00	5,635,498.00	-22.6%
2) Instruction - Related Services	2000-2999		5,311,773.02	5,993,587.09	11,305,360.11	3,909,345.31	3,817,975.11	7,727,320.42	-31.6%
3) Pupil Services	3000-3999		410,989.00	1,649,085.20	2,060,074.20	327,165.00	1,383,781.00	1,710,946.00	-16.9%
4) Ancillary Services	4000-4999		651,516.00	512.00	652,028.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	28,000.00	28,000.00	0.00	88,754.00	88,754.00	217.0%
6) Enterprise	6000-6999		131,774.00	0.00	131,774.00	136,150.00	0.00	136,150.00	3.3%
7) General Administration	7000-7999		4,237,264.00	1,508,759.34	5,746,023.34	4,319,439.85	841,436.00	5,160,875.85	-10.2%
8) Plant Services	8000-8999		1,474,206.00	1,508,112.00	2,982,318.00	1,579,916.00	900,594.00	2,480,510.00	-16.8%
9) Other Outgo	9000-9999	Except 7600-7699	5,347,811.00	681,206.00	6,029,017.00	6,274,758.00	442,040.00	6,716,798.00	11.4%
10) TOTAL EXPENDITURES			18,073,357.02	18,143,006.99	36,216,364.01	17,084,004.16	12,572,848.11	29,656,852.27	-18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(417,712.02)	(2,359,542.22)	(2,777,254.24)	788,442.84	(1,060,171.11)	(271,728.27)	-90.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	390,938.00	50,000.00	440,938.00	367,742.00	0.00	367,742.00	-16.6%
b) Transfers Out		7600-7629	351,763.06	60,000.00	411,763.06	284,421.00	60,000.00	344,421.00	-16.4%
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	(1,339,887.23)	1,339,887.23	0.00	(1,125,532.00)	1,125,532.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,300,712.29)	1,329,887.23	29,174.94	(1,042,211.00)	1,065,532.00	23,321.00	-20.1%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,718,424.31)	(1,029,654.99)	(2,748,079.30)	(253,768.16)	5,360.89	(248,407.27)	-91.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,450,400.39	2,394,838.59	12,845,238.98	8,731,976.08	1,365,183.60	10,097,159.68	-21.4%
2) Ending Balance, June 30 (E + F1e)			8,731,976.08	1,365,183.60	10,097,159.68	8,478,207.92	1,370,544.49	9,848,752.41	-2.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,475.00	0.00	25,475.00	25,475.00	0.00	25,475.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	167,055.77	15,845.00	182,900.77	167,055.77	0.00	167,055.77	-8.7%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,357,262.03	1,357,262.03	0.00	1,370,546.86	1,370,546.86	1.0%
b) Restricted									
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	7,352,517.74	0.00	7,352,517.74	7,438,884.74	0.00	7,438,884.74	1.2%
2019-20 Excess Property Tax	0000	9780			5,518,812.00			5,518,812.00	
2019-20 CAM revenue carry-over	0000	9780			60,000.00			60,000.00	
2019-20 EPayables Rebates to Districts	0000	9780			90,000.00			90,000.00	
2019-20 LCAP Oversight-0830	0000	9780			93,528.00			93,528.00	
2020-21 LCAP Oversight-0830	0000	9780			14,469.00			14,469.00	
2020-21 CAM Offset-0011	0000	9780			28,937.00			28,937.00	
2019-20 Differentiated Assistance-0831	0000	9780			1,070,529.00			1,070,529.00	
2020-21 Differentiated Assistance-0832	0000	9780			30,475.00			30,475.00	
2019-20 Reserved for Prepaids	0000	9780			167,056.00			167,056.00	
2019-20 Cuesta Career Pathways	0000	9780			39,535.00			39,535.00	
2020-21 Countywide Fiscal Oversight	0000	9780			75,000.00			75,000.00	
2020-21 Reimburse Fund 20-OPEB Co	0000	9780			200,000.00			200,000.00	

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)	
2020-21 Portal-0470	0000	9780				12,486.00		12,486.00	
2020-21-Future Board Actions	0000	9780				35,000.00		35,000.00	
Reserved for Unrestricted Lottery-Resor	1100	9780				3,057.74		3,057.74	
2019-20 Excess Property Tax	0000	9780	5,518,812.00		5,518,812.00				
2019-20 CAM revenue carry-over	0000	9780	60,000.00		60,000.00				
2019-20 EPayables Rebates to Districts	0000	9780	90,000.00		90,000.00				
2019-20 LCAP Oversight-0830	0000	9780	93,528.00		93,528.00				
2019-20 Differentiated Assistance-0831	0000	9780	1,070,529.00		1,070,529.00				
2019-20 Reserved for Prepaids	0000	9780	167,056.00		167,056.00				
2019-20 Cuesta Career Pathways	0000	9780	39,535.00		39,535.00				
2019-20 Countywide Fiscal Oversight	0000	9780	75,000.00		75,000.00				
2019-20 Reimburse Fund 20-OPEB Co	0000	9780	200,000.00		200,000.00				
2019-20 Future Board Actions	0000	9780	35,000.00		35,000.00				
Unrestricted Lottery Expenses-Resource	1100	9780	3,057.74		3,057.74				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,186,926.97	0.00	1,186,926.97	846,791.81	0.00	846,791.81	-28.7%
Unassigned/Unappropriated Amount		9790	0.60	(7,923.43)	(7,922.83)	0.60	(2.37)	(1.77)	-100.0%



San Luis Obispo County Office of Education  
 San Luis Obispo County

July 1 Budget  
 County School Service Fund  
 Exhibit: Restricted Balance Detail

40 10405 00000000  
 Form 01

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	18,168.94	18,168.94
6300	Lottery: Instructional Materials	14,512.40	14,512.40
6500	Special Education	580,329.21	609,598.21
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	86,936.62	86,936.62
7810	Other Restricted State	0.00	0.44
9010	Other Restricted Local	657,314.86	641,330.25
Total, Restricted Balance		1,357,262.03	1,370,546.86



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,144,712.00	7,186,392.00	0.6%
3) Other State Revenue		8300-8599	6,496,189.00	10,071,157.00	55.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,640,901.00	17,257,549.00	26.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,733,037.00	17,257,549.00	25.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,733,037.00	17,257,549.00	25.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,136.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,136.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,136.58	0.58	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,136.58	0.58	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,136.58	0.58	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.58	0.58	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	0.61	0.61	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	(0.03)	(0.03)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,930,906.06		
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	86,879.00		
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			2,017,785.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,955.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,955.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,010,829.64		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	7,144,712.00	7,186,392.00	0.6%
<b>TOTAL, FEDERAL REVENUE</b>			7,144,712.00	7,186,392.00	0.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,624,695.00	8,301,237.00	79.5%
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	1,871,494.00	1,769,920.00	-5.4%
<b>TOTAL, OTHER STATE REVENUE</b>			6,496,189.00	10,071,157.00	55.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			13,640,901.00	17,257,549.00	26.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,998,310.00	8,956,312.00	-0.5%
To County Offices		7212	17,896.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,716,831.00	8,301,237.00	76.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>13,733,037.00</b>	<b>17,257,549.00</b>	<b>25.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,733,037.00</b>	<b>17,257,549.00</b>	<b>25.7%</b>



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,144,712.00	7,186,392.00	0.6%
3) Other State Revenue		8300-8599	6,496,189.00	10,071,157.00	55.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,640,901.00	17,257,549.00	26.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,733,037.00	17,257,549.00	25.7%
10) TOTAL, EXPENDITURES			13,733,037.00	17,257,549.00	25.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(92,136.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,136.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,136.58	0.58	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,136.58	0.58	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,136.58	0.58	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.58	0.58	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	0.61	0.61	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	(0.03)	(0.03)	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6500	Special Education	0.61	0.61
Total, Restricted Balance		0.61	0.61



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,580.00	18,500.00	36.2%
3) Other State Revenue		8300-8599	780,556.00	781,485.00	0.1%
4) Other Local Revenue		8600-8799	187,680.00	173,122.00	-7.8%
5) TOTAL, REVENUES			981,816.00	973,107.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	395,321.00	333,730.81	-15.6%
2) Classified Salaries		2000-2999	245,009.00	225,052.00	-8.1%
3) Employee Benefits		3000-3999	284,781.03	290,942.34	2.2%
4) Books and Supplies		4000-4999	51,207.00	29,793.00	-41.8%
5) Services and Other Operating Expenditures		5000-5999	197,305.72	194,437.00	-1.5%
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	76,654.00	93,508.00	22.0%
9) TOTAL, EXPENDITURES			1,250,277.75	1,167,463.15	-6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(268,461.75)	(194,356.15)	-27.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,470.06	194,356.00	-23.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			252,470.06	194,356.00	-23.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,991.69)	(0.15)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,991.79	0.10	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,991.79	0.10	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,991.79	0.10	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.10	(0.05)	-150.0%
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	0.10	0.10	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	(0.15)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(230,869.69)		
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	15,776.24		
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			(215,093.45)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	63.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(215,156.70)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,580.00	18,500.00	36.2%
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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			13,580.00	18,500.00	36.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,271.00	2,200.00	73.1%
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	633,638.00	633,638.00	0.0%
All Other State Revenue	All Other	8590	145,647.00	145,647.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			780,556.00	781,485.00	0.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	950.00	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	0.00	0.00	0.0%
Interagency Services		8677	10,866.00	12,530.00	15.3%
All Other Fees and Contracts		8689	145,866.00	142,866.00	-2.1%
Other Local Revenue					
All Other Local Revenue		8699	29,998.00	17,726.00	-40.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			187,680.00	173,122.00	-7.8%
<b>TOTAL, REVENUES</b>			981,816.00	973,107.00	-0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	274,829.00	269,647.00	-1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,492.00	57,080.00	-52.6%
Other Certificated Salaries		1900	0.00	7,003.81	New
<b>TOTAL, CERTIFICATED SALARIES</b>			395,321.00	333,730.81	-15.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	108,218.00	111,902.00	3.4%
Classified Support Salaries		2200	93,677.00	68,468.00	-26.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,114.00	44,682.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			245,009.00	225,052.00	-8.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	52,108.00	62,314.70	19.6%
PERS		3201-3202	60,957.00	66,621.00	9.3%
OASDI/Medicare/Alternative		3301-3302	8,550.00	8,228.56	-3.8%
Health and Welfare Benefits		3401-3402	105,471.03	97,754.96	-7.3%
Unemployment Insurance		3501-3502	282.00	277.50	-1.6%
Workers' Compensation		3601-3602	26,251.00	26,253.78	0.0%
OPEB, Allocated		3701-3702	31,162.00	29,491.84	-5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			284,781.03	290,942.34	2.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,207.00	16,793.00	-60.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	9,000.00	13,000.00	44.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			51,207.00	29,793.00	-41.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	116,147.00	116,147.00	0.0%
Travel and Conferences		5200	5,180.00	6,300.00	21.6%
Dues and Memberships		5300	0.00	120.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,634.00	23,634.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,531.00	6,600.00	-12.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,727.00	9,777.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	33,188.72	30,075.00	-9.4%
Communications		5900	1,898.00	1,784.00	-6.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>197,305.72</b>	<b>194,437.00</b>	<b>-1.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,654.00	93,508.00	22.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>76,654.00</b>	<b>93,508.00</b>	<b>22.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,250,277.75</b>	<b>1,167,463.15</b>	<b>-6.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	252,470.06	194,356.00	-23.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			252,470.06	194,356.00	-23.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			252,470.06	194,356.00	-23.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,580.00	18,500.00	36.2%
3) Other State Revenue		8300-8599	780,556.00	781,485.00	0.1%
4) Other Local Revenue		8600-8799	187,680.00	173,122.00	-7.8%
5) TOTAL, REVENUES			981,816.00	973,107.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,200.00	24,626.15	141.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		982,167.75	905,851.00	-7.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		76,654.00	93,508.00	22.0%
8) Plant Services	8000-8999		181,256.00	143,478.00	-20.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,250,277.75	1,167,463.15	-6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(268,461.75)	(194,356.15)	-27.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,470.06	194,356.00	-23.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			252,470.06	194,356.00	-23.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,991.69)	(0.15)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,991.79	0.10	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,991.79	0.10	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,991.79	0.10	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.10	(0.05)	-150.0%
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	0.10	0.10	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	(0.15)	New

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5035	Child Development: Quality Improvement Activities	0.10	0.10
Total, Restricted Balance		0.10	0.10



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,579.00	47,378.00	54.9%
3) Other State Revenue		8300-8599	1,627.00	4,086.00	151.1%
4) Other Local Revenue		8600-8799	269.00	6,000.00	2130.5%
<b>5) TOTAL, REVENUES</b>			<b>32,475.00</b>	<b>57,464.00</b>	<b>76.9%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,138.00	57,054.72	-1.9%
3) Employee Benefits		3000-3999	18,237.00	19,904.28	9.1%
4) Books and Supplies		4000-4999	36,471.00	59,090.00	62.0%
5) Services and Other Operating Expenditures		5000-5999	3,551.00	4,455.00	25.5%
6) Capital Outlay		6000-6999	9,557.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,814.00	7,025.00	20.8%
<b>9) TOTAL, EXPENDITURES</b>			<b>131,768.00</b>	<b>147,529.00</b>	<b>12.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(99,293.00)</b>	<b>(90,065.00)</b>	<b>-9.3%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,293.00	90,065.00	-9.3%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>99,293.00</b>	<b>90,065.00</b>	<b>-9.3%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(70,821.50)		
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			(70,821.50)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,513.02		
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			4,513.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(75,334.52)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	18,170.00	47,378.00	160.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	12,409.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>30,579.00</b>	<b>47,378.00</b>	<b>54.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,627.00	4,086.00	151.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,627.00</b>	<b>4,086.00</b>	<b>151.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	807.00	6,000.00	643.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(538.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>269.00</b>	<b>6,000.00</b>	<b>2130.5%</b>
<b>TOTAL, REVENUES</b>			<b>32,475.00</b>	<b>57,464.00</b>	<b>76.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	22,988.00	21,023.72	-8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,150.00	36,031.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			58,138.00	57,054.72	-1.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,389.00	13,008.00	14.2%
OASDI/Medicare/Alternative		3301-3302	849.00	826.63	-2.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	29.00	28.88	-0.4%
Workers' Compensation		3601-3602	2,657.00	2,727.10	2.6%
OPEB, Allocated		3701-3702	3,313.00	3,313.67	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			18,237.00	19,904.28	9.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,038.00	5,600.00	38.7%
Noncapitalized Equipment		4400	2,852.00	0.00	-100.0%
Food		4700	29,581.00	53,490.00	80.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			36,471.00	59,090.00	62.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	355.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	740.00	1,500.00	102.7%
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	2,811.00	2,600.00	-7.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,551.00</b>	<b>4,455.00</b>	<b>25.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	9,557.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,557.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,814.00	7,025.00	20.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,814.00</b>	<b>7,025.00</b>	<b>20.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>131,768.00</b>	<b>147,529.00</b>	<b>12.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	99,293.00	90,065.00	-9.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,293.00	90,065.00	-9.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			99,293.00	90,065.00	-9.3%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,579.00	47,378.00	54.9%
3) Other State Revenue		8300-8599	1,627.00	4,086.00	151.1%
4) Other Local Revenue		8600-8799	269.00	6,000.00	2130.5%
5) TOTAL, REVENUES			32,475.00	57,464.00	76.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		125,214.00	139,004.00	11.0%
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		5,814.00	7,025.00	20.8%
8) Plant Services	8000-8999		740.00	1,500.00	102.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			131,768.00	147,529.00	12.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(99,293.00)	(90,065.00)	-9.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,293.00	90,065.00	-9.3%
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			99,293.00	90,065.00	-9.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,209.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,209.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,209.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,209.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,155.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,155.00	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			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	12,209.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			12,209.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			12,209.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	12,209.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			12,209.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			12,209.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,155.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,155.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,155.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,155.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,209.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,209.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,209.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,209.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,155.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,155.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,661.00	8,000.00	-7.6%
5) TOTAL, REVENUES			8,661.00	8,000.00	-7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,661.00	8,000.00	-7.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,996.00	19,000.00	-45.7%
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			(34,996.00)	(19,000.00)	-45.7%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,335.00)	(11,000.00)	-58.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,762.27	392,427.27	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,762.27	392,427.27	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,762.27	392,427.27	-6.3%
2) Ending Balance, June 30 (E + F1e)			392,427.27	381,427.27	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,850.85	20,850.85	-34.5%
Reserved for DP Upgrades	0000	9780		20,850.85	
Reserved for DP Upgrades	0000	9780	31,850.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,576.42	360,576.42	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	425,323.13		
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			425,323.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			425,323.13		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,661.00	8,000.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,661.00</b>	<b>8,000.00</b>	<b>-7.6%</b>
<b>TOTAL, REVENUES</b>			<b>8,661.00</b>	<b>8,000.00</b>	<b>-7.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,996.00	19,000.00	-45.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			34,996.00	19,000.00	-45.7%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(34,996.00)	(19,000.00)	-45.7%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,661.00	8,000.00	-7.6%
<b>5) TOTAL, REVENUES</b>			<b>8,661.00</b>	<b>8,000.00</b>	<b>-7.6%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>8,661.00</b>	<b>8,000.00</b>	<b>-7.6%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,996.00	19,000.00	-45.7%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(34,996.00)</b>	<b>(19,000.00)</b>	<b>-45.7%</b>

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,335.00)	(11,000.00)	-58.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,762.27	392,427.27	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,762.27	392,427.27	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,762.27	392,427.27	-6.3%
2) Ending Balance, June 30 (E + F1e)			392,427.27	381,427.27	-2.8%
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	31,850.85	20,850.85	-34.5%
Reserved for DP Upgrades	0000	9780		20,850.85	
Reserved for DP Upgrades	0000	9780	31,850.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,576.42	360,576.42	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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





Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,900.00	23,000.00	-23.1%
5) TOTAL, REVENUES			29,900.00	23,000.00	-23.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,900.00	23,000.00	-23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	403,142.00	346,242.00	-14.1%
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			(403,142.00)	(346,242.00)	-14.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(373,242.00)	(323,242.00)	-13.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,493,562.75	1,120,320.75	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,493,562.75	1,120,320.75	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,493,562.75	1,120,320.75	-25.0%
2) Ending Balance, June 30 (E + F1e)			1,120,320.75	797,078.75	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,120,320.75	797,078.75	-28.9%
Reserved for Fund 20 OPEB	0000	9780		797,078.75	
Reserved for Fund 20 OPEB	0000	9780	1,120,320.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,453,984.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
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			1,466,459.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,466,459.61		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	29,900.00	23,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			29,900.00	23,000.00	-23.1%
<b>TOTAL, REVENUES</b>			29,900.00	23,000.00	-23.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	403,142.00	346,242.00	-14.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			403,142.00	346,242.00	-14.1%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(403,142.00)	(346,242.00)	-14.1%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,900.00	23,000.00	-23.1%
5) TOTAL, REVENUES			29,900.00	23,000.00	-23.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,900.00	23,000.00	-23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	403,142.00	346,242.00	-14.1%
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			(403,142.00)	(346,242.00)	-14.1%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(373,242.00)	(323,242.00)	-13.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,493,562.75	1,120,320.75	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,493,562.75	1,120,320.75	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,493,562.75	1,120,320.75	-25.0%
2) Ending Balance, June 30 (E + F1e)			1,120,320.75	797,078.75	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,120,320.75	797,078.75	-28.9%
Reserved for Fund 20 OPEB	0000	9780		797,078.75	
Reserved for Fund 20 OPEB	0000	9780	1,120,320.75		
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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,680.00)	2,500.00	-167.9%
5) TOTAL, REVENUES			(3,680.00)	2,500.00	-167.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	264,671.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,671.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(268,351.00)	2,500.00	-100.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	2,800.00	2,500.00	-10.7%
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			57,200.00	57,500.00	0.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,151.00)	60,000.00	-128.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,150.64	(0.36)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,150.64	(0.36)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,150.64	(0.36)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.36)	59,999.64	-16666666.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.36)	59,999.64	-16666666.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	104,062.24		
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			104,062.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.38		
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			0.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			104,061.86		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,800.00	2,500.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(6,480.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(3,680.00)	2,500.00	-167.9%
<b>TOTAL, REVENUES</b>			(3,680.00)	2,500.00	-167.9%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	3,750.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	260,921.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			264,671.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			264,671.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			60,000.00	60,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,800.00	2,500.00	-10.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,800.00	2,500.00	-10.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			57,200.00	57,500.00	0.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,680.00)	2,500.00	-167.9%
5) TOTAL, REVENUES			(3,680.00)	2,500.00	-167.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		264,671.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			264,671.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(268,351.00)	2,500.00	-100.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	2,800.00	2,500.00	-10.7%
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			57,200.00	57,500.00	0.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,151.00)	60,000.00	-128.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,150.64	(0.36)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,150.64	(0.36)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,150.64	(0.36)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.36)	59,999.64	-16666666.7%
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	(0.36)	59,999.64	-16666666.7%

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



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			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2017-18)	33,168.52	32,817.90	1.1%	Met
Second Prior Year (2018-19)	32,199.69	32,643.72	N/A	Met
First Prior Year (2019-20)	32,424.36	32,560.80	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



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

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2017-18)	102.64	30.57	32,817.90	0.00
Second Prior Year (2018-19)	88.72	35.87	32,643.72	0.00
First Prior Year (2019-20)	92.99	32.95	32,560.80	0.00
Historical Average:	94.78	33.13	32,674.14	0.00

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

Budget Year (2020-21) (historical average plus 2%):	96.68	33.79	33,327.62	0.00
1st Subsequent Year (2021-22) (historical average plus 4%):	98.57	34.46	33,981.11	0.00
2nd Subsequent year (2022-23) (historical average plus 6%):	100.47	35.12	34,634.59	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2020-21)	77.00	21.50	32,542.45	0.00
1st Subsequent Year (2021-22)	89.50	21.50	32,542.45	0.00
2nd Subsequent Year (2022-23)	89.50	21.50	32,542.45	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: LCFF Revenue

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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: At Target

#### I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

b. COE funded at Hold Harmless LCFF

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF

(Sum of a or b, and c)

Prior Year  
(2019-20)

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

	4,392,616.00	4,043,745.00	4,043,745.00	4,043,745.00
	1,650,070.00	1,242,996.00	1,459,071.00	1,459,071.00
	6,042,686.00	5,286,741.00	5,502,816.00	5,502,816.00

#### II. County Operations Grant

##### Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population

(Step 1c divided by Step 1b)

32,560.80	32,542.45	32,542.45	32,542.45
	32,560.80	32,542.45	32,542.45
	(18.35)	0.00	0.00
	-0.06%	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)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level

(Step 2c divided by Step 2a)

4,392,616.00	4,043,745.00	4,043,745.00
-7.92%	0.00%	0.00%
(347,895.19)	0.00	0.00
(347,895.19)	0.00	0.00
-7.92%	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)	-7.98%	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))	76.49%	73.49%	73.49%
c. Weighted Percent change (Step 3a x Step 3b)	-6.10%	0.00%	0.00%

**III. Alternative Education Grant**

**Step 1 - Change in Population**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	92.99	77.00	89.50	89.50
b. Prior Year ADA (Funded)		92.99	77.00	89.50
c. Difference (Step 1a minus Step 1b)		(15.99)	12.50	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-17.20%	16.23%	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)	1,650,070.00	1,242,996.00	1,459,071.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	(130,685.54)	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	(130,685.54)	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	-7.92%	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)	-25.12%	16.23%	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))	23.51%	26.51%	26.51%
c. Weighted Percent change (Step 3a x Step 3b)	-5.91%	4.30%	0.00%

**IV. Charter Funded County Program**

**Step 1 - Change in Population**

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

**Step 2 - Change in Funding Level**

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

**Step 3 - Weighted Change in Population and Funding Level**

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

**V. Weighted Change**

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-12.01%	4.30%	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)	24,172,368.00	24,172,368.00	24,172,368.00	24,172,368.00
<b>Excess Property Tax/Minimum State Aid Standard</b> (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-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)	25,873,001.00	25,323,974.00	25,322,863.00	25,322,863.00
County Office's Projected Change in LCFF Revenue:		-2.12%	0.00%	0.00%
<b>Standard:</b>		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
<b>Status:</b>		Not Met	Met	Met

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

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

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

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

Increase in property taxes exceeded the standard. Property Taxes are projected at flat growth and revised based on updated estimates from the County Treasury.

### 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):	-2.12%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-7.12% to 2.88%	-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)	17,400,443.57		
Budget Year (2020-21)	15,502,222.27	-10.91%	Not Met
1st Subsequent Year (2021-22)	16,049,616.00	3.53%	Met
2nd Subsequent Year (2022-23)	16,779,211.00	4.55%	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)

Salaries and Benefits were reduced in 2020-21 to offset the net negative COLA of -7.92% to LCFF funding sources.

#### 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):	-2.12%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.12% to 7.88%	-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%):	-7.12% to 2.88%	-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
----------------------------	--------	--------------------------------------	--

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

First Prior Year (2019-20)	4,312,547.00		
Budget Year (2020-21)	3,455,412.00	-19.88%	Yes
1st Subsequent Year (2021-22)	3,455,412.00	0.00%	No
2nd Subsequent Year (2022-23)	3,455,412.00	0.00%	No

Explanation:  
(required if Yes)

Federal Resources were reduced in 2020-21 and subsequent years to reflect 2019-20 carry over dollars.

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

First Prior Year (2019-20)	4,192,368.34		
Budget Year (2020-21)	5,231,315.00	24.78%	Yes
1st Subsequent Year (2021-22)	5,325,342.00	1.80%	No
2nd Subsequent Year (2022-23)	5,470,134.00	2.72%	No

Explanation:  
(required if Yes)

Increased State Revenues to Reflect Local Solutions Grant

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

First Prior Year (2019-20)	11,328,578.43		
Budget Year (2020-21)	7,643,330.00	-32.53%	Yes
1st Subsequent Year (2021-22)	7,776,850.00	1.75%	No
2nd Subsequent Year (2022-23)	8,000,000.00	2.87%	No

Explanation:  
(required if Yes)

Reduced Local Revenue to reflect decrease tuitions revenues for Regional Special Education, one-time donations, interest, and misc revenues

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

First Prior Year (2019-20)	1,129,957.00		
Budget Year (2020-21)	778,334.00	-31.12%	Yes
1st Subsequent Year (2021-22)	791,764.00	1.73%	No
2nd Subsequent Year (2022-23)	805,824.00	1.78%	No

Explanation:  
(required if Yes)

Reduced carry-over expenditures in 2020-21, one-time expenditures

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

First Prior Year (2019-20)	10,874,972.44		
Budget Year (2020-21)	6,636,031.00	-38.98%	Yes
1st Subsequent Year (2021-22)	6,547,776.00	-1.33%	No
2nd Subsequent Year (2022-23)	6,624,723.00	1.18%	No

**Explanation:**  
(required if Yes)

Reduced carry-over expenditures in 2020-21, one-time expenditures, reduced unrestricted travel and conference budgets.

**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)	19,833,493.77		
Budget Year (2020-21)	16,330,057.00	-17.66%	Not Met
1st Subsequent Year (2021-22)	16,557,604.00	1.39%	Met
2nd Subsequent Year (2022-23)	16,925,546.00	2.22%	Met

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

First Prior Year (2019-20)	12,004,929.44		
Budget Year (2020-21)	7,414,365.00	-38.24%	Not Met
1st Subsequent Year (2021-22)	7,339,540.00	-1.01%	Met
2nd Subsequent Year (2022-23)	7,430,547.00	1.24%	Met

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

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

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

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

Federal Resources were reduced in 2020-21 and subsequent years to reflect 2019-20 carry over dollars.

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

Increased State Revenues to Reflect Local Solutions Grant

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

Reduced Local Revenue to reflect decrease tuitions revenues for Regional Special Education, one-time donations, interest, and misc revenues

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

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

Reduced carry-over expenditures in 2020-21, one-time expenditures

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

Reduced carry-over expenditures in 2020-21, one-time expenditures, reduced unrestricted travel and conference budgets.

## 5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	17,368,425.16	521,052.75	412,219.00	Not Met

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

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

Included in this calculation is current year excess property tax amount of \$ 6,274,758 which is paid back to County Government through object 7299, which increases the required RRM contribution by \$188,243.00. SLOCOE meets and surpasses this minimum contribution requirement without the Excess Property Tax expenditure.



## 6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (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)	1,406,082.78	1,258,386.46	1,547,503.39
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.60
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	(1.37)	(1.37)
e. Available Reserves (Lines 1a through 1d)	1,406,082.78	1,258,385.09	1,547,502.62
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,580,717.88	30,874,713.52	36,628,127.07
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	13,084,218.47	13,123,629.42	13,733,037.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	43,664,936.35	43,998,342.94	50,361,164.07
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	3.2%	2.9%	3.1%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.1%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,523,768.99	13,365,486.31	N/A	Met
Second Prior Year (2018-19)	4,065,856.62	14,124,272.77	N/A	Met
First Prior Year (2019-20)	(1,718,424.31)	18,425,120.08	9.3%	Not Met
Budget Year (2020-21) (Information only)	(253,768.16)	17,368,425.16		

### 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)

2019-20 expenditures reflect grants fully budgeted and include prior year carry-overs

## 7. CRITERION: Fund Balance

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

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

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

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

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

30,001,273

County Office's Fund Balance Standard Percentage Level: 1.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:

Yes

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
17,257,549.00	17,257,549.00	17,257,549.00

### 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.

Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
Fiscal Year	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	4,519,375.56	4,860,771.95	N/A		Met
Second Prior Year (2018-19)	5,575,159.28	6,384,540.94	N/A		Met
First Prior Year (2019-20)	9,380,411.94	10,450,400.39	N/A		Met
Budget Year (2020-21) (Information only)	8,731,976.08				

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

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

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

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

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	30,001,273	30,094,346	30,779,948
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	30,001,273.27	30,094,346.00	30,779,948.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	17,257,549.00	17,257,549.00	17,257,549.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	30,001,273.27	30,094,346.00	30,779,948.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	900,038.20	902,830.38	923,398.44
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>900,038.20</b>	<b>902,830.38</b>	<b>923,398.44</b>

## 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	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	846,791.81	784,286.15	563,483.15
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.60	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.37)	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)	360,576.42	360,576.42	360,576.42
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)	1,207,366.46	1,144,862.57	924,059.57
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.02%	3.80%	3.00%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>900,038.20</b>	<b>902,830.38</b>	<b>923,398.44</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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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?

No

- 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?

No

- 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?

No

- 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)?

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(937,352.00)			
Budget Year (2020-21)	(767,582.00)	(169,770.00)	-18.1%	Not Met
1st Subsequent Year (2021-22)	(1,123,050.00)	355,468.00	46.3%	Not Met
2nd Subsequent Year (2022-23)	(1,154,850.00)	31,800.00	2.8%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2019-20)	440,938.00			
Budget Year (2020-21)	367,742.00	(73,196.00)	-16.6%	Not Met
1st Subsequent Year (2021-22)	367,742.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	367,742.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2019-20)	411,763.06			
Budget Year (2020-21)	344,421.00	(67,342.06)	-16.4%	Not Met
1st Subsequent Year (2021-22)	210,000.00	(134,421.00)	-39.0%	Not Met
2nd Subsequent Year (2022-23)	160,000.00	(50,000.00)	-23.8%	Not Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

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

Contributions were reduced in 2020-21 to reflect changes to Rancho El Chorro and Community School. Contributions were increased in 2020-21 to reflect reduced ADA in Juvenile Court School. In 2021-22 & 2022-23 ADA was increased in Juvenile Court School which reduces the contribution. Contributions to RRM were increased to reflect expenditure increases.

- 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)

Transfers in for 2019-20 include one-time transfer from Fund 17

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

Explanation:  
(required if NOT met)

Transfers out were reduced in budget and subsequent years to reflect projected revenue increases or expenditure reductions in Fund 12 & Fund 13

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

Project Information:  
(required if YES)

## S6. Long-term Commitments

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

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

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

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

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

- Does your county office have long-term (multiyear) commitments?  
(If No, skip item 2 and sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		varied according to salary funding sources		
Other Long-term Commitments (do not include OPEB):				
Child Care Facilities Loan	2	Unrestricted LCFF funding sources	object 5439	42,000
<b>TOTAL:</b>				42,000

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Child Care Facilities Loan	21,000	21,000	0	0
Total Annual Payments:	21,000	21,000	0	0
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)

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Lifetime Health benefits at lowest cost plan are provided free to select retirees

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

Pay-as-you-go

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

Self-Insurance Fund

Government Fund

0

1,120,121

4. OPEB Liabilities

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

8,828,026.00

8,828,026.00

Actuarial

Jun 30, 2019

5. OPEB Contributions

- 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)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
633,453.00	625,697.00	626,387.00
570,319.26	570,319.26	570,319.26
626,000.00	626,000.00	626,000.00
56	56	56

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.1	37.2	37.2	37.2

### 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)?

#### 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

30,100

6. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0

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

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

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

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

**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	109.5	95.9	95.9	95.9

**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

60,581

6. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0

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

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

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

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

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

No		

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

**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	40.0	38.6	38.6	38.6

**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)

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)

**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)

**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)

**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)
No	No	No



### 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 25, 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?

No

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

No

- 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)

Yes

- 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?

No

- 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?

No

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

Yes

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

No

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

No

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

Comments:  
(optional)

A3-ADA projections are based on current year actuals. This year, due to COVID 19-funding is based on P2 instead of PAnnual. A6-Health Benefits at lowest cost plan are provided free to selected retirees.

## End of County Office Budget Criteria and Standards Review



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	28.48	28.48	28.48	12.50	12.50	12.50
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.51	64.51	64.51	64.50	64.50	64.50
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	92.99	92.99	92.99	77.00	77.00	77.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	30.29	30.29	30.29	20.00	20.00	20.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.66	2.66	2.66	1.50	1.50	1.50
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)	32.95	32.95	32.95	21.50	21.50	21.50
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	125.94	125.94	125.94	98.50	98.50	98.50
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	32,560.80	32,560.80	32,560.80	32,542.45	32,542.45	32,542.45
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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	36,628,127.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,217,395.00
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	28,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	864,442.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	5,453,159.00
5. Interfund Transfers Out	All	9300	7600-7629	411,763.06
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,176,891.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,513,772.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,469,027.06
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	99,293.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				20,040,998.01

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)		92.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		215,517.78
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
	16,781,291.57	189,148.91
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)	16,781,291.57	189,148.91
B. Required effort (Line A.2 times 90%)	15,103,162.41	170,234.02
C. Current year expenditures (Line I.E and Line II.B)	20,040,998.01	215,517.78
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





July 1 Budget  
2019-20 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	10,969.74		14,512.40	25,482.14
2. State Lottery Revenue	8560	16,000.00		5,089.00	21,089.00
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)		26,969.74	0.00	19,601.40	46,571.14
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	497.00			497.00
3. Employee Benefits	3000-3999	80.00			80.00
4. Books and Supplies	4000-4999	17,254.00		5,089.00	22,343.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,081.00			6,081.00
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				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		23,912.00	0.00	5,089.00	29,001.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	3,057.74	0.00	14,512.40	17,570.14
<b>D. COMMENTS:</b>					

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)		32,542.45	0.00%	32,542.45	0.00%	32,542.45
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	13,055,067.00	-0.01%	13,053,955.00	0.00%	13,053,955.00
2. Federal Revenues	8100-8299	3,455,412.00	0.00%	3,455,412.00	0.00%	3,455,412.00
3. Other State Revenues	8300-8599	5,231,315.00	1.80%	5,325,342.00	2.72%	5,470,134.00
4. Other Local Revenues	8600-8799	7,643,330.00	1.75%	7,776,850.00	2.87%	8,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	367,742.00	0.00%	367,742.00	0.00%	367,742.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		29,752,866.00	0.76%	29,979,301.00	1.23%	30,347,243.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,805,311.31		4,949,470.00
b. Step & Column Adjustment				144,158.69		148,484.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,805,311.31	3.00%	4,949,470.00	3.00%	5,097,954.00
2. Classified Salaries						
a. Base Salaries				5,989,348.00		6,169,028.00
b. Step & Column Adjustment				179,680.00		185,071.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,989,348.00	3.00%	6,169,028.00	3.00%	6,354,099.00
3. Employee Benefits	3000-3999	4,707,562.96	4.75%	4,931,118.00	8.03%	5,327,158.00
4. Books and Supplies	4000-4999	778,334.00	1.73%	791,764.00	1.78%	805,824.00
5. Services and Other Operating Expenditures	5000-5999	6,636,031.00	-1.33%	6,547,776.00	1.18%	6,624,723.00
6. Capital Outlay	6000-6999	124,000.00	-23.39%	95,000.00	0.00%	95,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,716,798.00	-3.22%	6,500,723.00	0.00%	6,500,723.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,533.00)	0.00%	(100,533.00)	0.00%	(100,533.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	344,421.00	-39.03%	210,000.00	-23.81%	160,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(85,000.00)
11. Total (Sum lines B1 thru B10)		30,001,273.27	0.31%	30,094,346.00	2.28%	30,779,948.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(248,407.27)		(115,045.00)		(432,705.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,097,159.68		9,848,752.41		9,733,707.41
2. Ending Fund Balance (Sum lines C and D1)		9,848,752.41		9,733,707.41		9,301,002.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,530.77		192,530.77		192,530.77
b. Restricted	9740	1,370,546.86		1,456,890.49		1,444,988.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,438,884.74		7,300,000.00		7,100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	846,791.81		784,286.15		563,483.15
2. Unassigned/Unappropriated	9790	(1.77)		0.00		0.00
f. Total Components of Ending Fund Balance		9,848,752.41		9,733,707.41		9,301,002.41
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	846,791.81		784,286.15		563,483.15
c. Unassigned/Unappropriated	9790	0.60		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.37)		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	360,576.42		360,576.42		360,576.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,207,366.46		1,144,862.57		924,059.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.02%		3.80%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b>						
(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)						
		17,257,549.00		17,257,549.00		17,257,549.00
<b>2. County Office's Total Expenditures and Other Financing Uses</b>						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		30,001,273.27		30,094,346.00		30,779,948.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)						
		30,001,273.27		30,094,346.00		30,779,948.00
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)						
		30,001,273.27		30,094,346.00		30,779,948.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		900,038.20		902,830.38		923,398.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		900,038.20		902,830.38		923,398.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		32,542.45	0.00%	32,542.45	0.00%	32,542.45
(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	12,713,105.00	-0.01%	12,711,993.00	0.00%	12,711,993.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,264,464.00	0.91%	2,285,000.00	2.00%	2,330,700.00
4. Other Local Revenues	8600-8799	2,894,878.00	1.10%	2,926,850.00	2.50%	3,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	367,742.00	0.00%	367,742.00	0.00%	367,742.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,125,532.00)	-0.22%	(1,123,050.00)	2.83%	(1,154,850.00)
6. Total (Sum lines A1 thru A5c)		17,114,657.00	0.31%	17,168,535.00	0.51%	17,255,585.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,278,859.81		1,317,225.00
b. Step & Column Adjustment				38,365.19		39,517.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,278,859.81	3.00%	1,317,225.00	3.00%	1,356,742.00
2. Classified Salaries						
a. Base Salaries				3,877,473.00		3,993,797.00
b. Step & Column Adjustment				116,324.00		119,814.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,877,473.00	3.00%	3,993,797.00	3.00%	4,113,611.00
3. Employee Benefits	3000-3999	2,133,283.35	5.80%	2,257,106.00	8.28%	2,444,078.00
4. Books and Supplies	4000-4999	334,677.00	1.73%	340,466.00	1.33%	345,000.00
5. Services and Other Operating Expenditures	5000-5999	4,061,402.00	1.79%	4,134,098.00	2.19%	4,224,723.00
6. Capital Outlay	6000-6999	40,000.00	-12.50%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,274,758.00	-3.44%	6,058,683.00	0.00%	6,058,683.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(916,449.00)	0.00%	(916,449.00)	0.00%	(916,449.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	284,421.00	-47.26%	150,000.00	-33.33%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(85,000.00)
11. Total (Sum lines B1 thru B10)		17,368,425.16	0.01%	17,369,926.00	1.76%	17,676,388.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(253,768.16)		(201,391.00)		(420,803.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,731,976.08		8,478,207.92		8,276,816.92
2. Ending Fund Balance (Sum lines C and D1)		8,478,207.92		8,276,816.92		7,856,013.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,530.77		192,530.77		192,530.77
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,438,884.74		7,300,000.00		7,100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	846,791.81		784,286.15		563,483.15
2. Unassigned/Unappropriated	9790	0.60		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,478,207.92		8,276,816.92		7,856,013.92

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	846,791.81		784,286.15		563,483.15
c. Unassigned/Unappropriated	9790	0.60		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	360,576.42		360,576.42		360,576.42
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,207,368.83		1,144,862.57		924,059.57
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
see narrative						



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	341,962.00	0.00%	341,962.00	0.00%	341,962.00
2. Federal Revenues	8100-8299	3,455,412.00	0.00%	3,455,412.00	0.00%	3,455,412.00
3. Other State Revenues	8300-8599	2,966,851.00	2.48%	3,040,342.00	3.26%	3,139,434.00
4. Other Local Revenues	8600-8799	4,748,452.00	2.14%	4,850,000.00	3.09%	5,000,000.00
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	1,125,532.00	-0.22%	1,123,050.00	2.83%	1,154,850.00
6. Total (Sum lines A1 thru A5c)		12,638,209.00	1.37%	12,810,766.00	2.19%	13,091,658.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,526,451.50		3,632,245.00
b. Step & Column Adjustment				105,793.50		108,967.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,526,451.50	3.00%	3,632,245.00	3.00%	3,741,212.00
2. Classified Salaries						
a. Base Salaries				2,111,875.00		2,175,231.00
b. Step & Column Adjustment				63,356.00		65,257.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,111,875.00	3.00%	2,175,231.00	3.00%	2,240,488.00
3. Employee Benefits	3000-3999	2,574,279.61	3.87%	2,674,012.00	7.82%	2,883,080.00
4. Books and Supplies	4000-4999	443,657.00	1.72%	451,298.00	2.11%	460,824.00
5. Services and Other Operating Expenditures	5000-5999	2,574,629.00	-6.25%	2,413,678.00	-0.57%	2,400,000.00
6. Capital Outlay	6000-6999	84,000.00	-28.57%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	442,040.00	0.00%	442,040.00	0.00%	442,040.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	815,916.00	0.00%	815,916.00	0.00%	815,916.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,632,848.11	0.72%	12,724,420.00	2.98%	13,103,560.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		5,360.89		86,346.00		(11,902.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,365,183.60		1,370,544.49		1,456,890.49
2. Ending Fund Balance (Sum lines C and D1)		1,370,544.49		1,456,890.49		1,444,988.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,370,546.86		1,456,890.49		1,444,988.49
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	(2.37)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,370,544.49		1,456,890.49		1,444,988.49



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

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	



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40-10405-00000000

July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	459,172.00
Explanation:RDA FUNDS RECIEVED IN UNRESTRICTED AND TRACKED IN RESTRICTED RESOURCE			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to

Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7810	9790	-7,922.06

Explanation:WILL BE CORRECTED IN 2020-21-CARRY OVER

13	5310	8660	-538.00
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Explanation:NEGATIVE CASH CREATES NEGATIVE INTEREST

40	0000	8699	-6,480.00
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Explanation:ONE TIME REPAYMENT

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3060	9500	-3,333.90

Explanation:PREPAYMENT FOR MIGRANT. WILL BE CORRECTED AT YEAR END

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-0000-0-0000-0000-8625	0000	8625	459,172.00
Explanation:RDA FUNDS RECIEVED IN UNRESTRICTED AND TRACKED IN RESTRICTED RESOURCE			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to

Other Funds (Object 9610) .

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400) .

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300) .

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95) .

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
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Explanation:WILL BE CORRECTED IN 2020-21-CARRY OVER

13	5310	8660	-538.00
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Explanation:NEGATIVE CASH CREATES NEGATIVE INTEREST

40	0000	8699	-6,480.00
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Explanation:ONE TIME REPAYMENT

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EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.