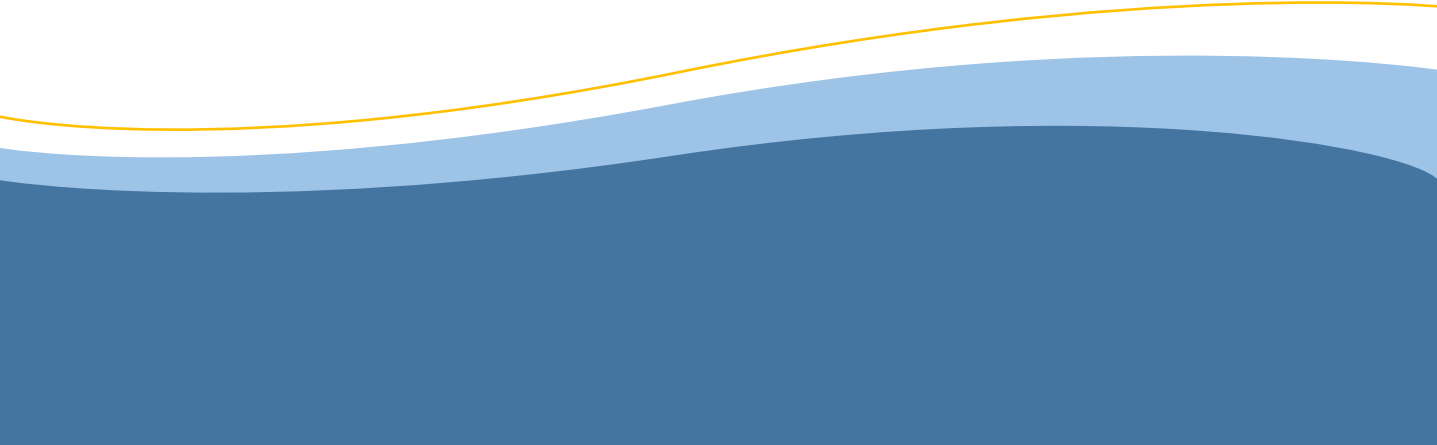


Marin County Office of Education

**2023-2024
Final Budget**



Marin County Office of Education

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MARIN COUNTY

OFFICE OF EDUCATION

June 20, 2023

To: Marin County Board of Education
John Carroll, Marin County Superintendent of Schools

From: Kate Lane, Deputy Superintendent - Business Services *Kate Lane*

2023-24 Adopted Budget for Marin County Office of Education

The Marin County Office of Education (MCOE) 2023-24 budget is presented for your adoption. The budget was developed using the most current information available, including the Governor's Proposed Budget as of the May Revision for 2023-24. Updates to the memo presented with the Recommended Budget on June 13, 2023 are shown below through **deletions** or **additions**. These updates reflect input received since preparation of the recommended budget. Differences between the Governor's May Revision and the Legislature's budget proposal remain unresolved and a final budget had not been approved at the time this memo was written.

Current State Economic Conditions

The May Revision reflects a decrease of \$9.3 billion in revenues since January and a \$31.5 billion shortfall. Furthermore, the Governor notes the delay in federal and state tax filing has created greater uncertainty in the state's projected revenues and recognizes additional risks to the budget including the federal debt limit impasse, higher interest rates, and the recent failure of several regional banks. The May Revision does not project a recession; however, notes revenues could decrease by \$40 billion in 2023-24 in a moderate recession. In response, the Governor employs a number of strategies to manage the known decline in revenues while maintaining \$37.2 billion in budgetary reserves to protect against further declines.

The Governor's May Revision Budget Highlights for Education

The May Revision includes total funding of \$127.2 billion for K-12 education including \$106.8 billion through the Proposition 98 guarantee. Proposition 98 has declined by \$2 billion over the three-year period represented in the May Revision since January. The May Revision increases the funded cost-of-living adjustment (COLA) from 8.13% to 8.22% and supports the continued

implementation of Transitional Kindergarten through a re-benching of Proposition 98, however does not include the increase in funding that would trigger even smaller staff ratios of 10 students per adult.

To manage the increased costs of a higher COLA and the reduction in projected revenues, the Governor proposes reducing two one-time block grants that were awarded in 2022-23: The May Revision would reduce the Arts Music and Instructional Materials Discretionary Block Grant by 50% (as opposed to the 33% proposed in January) and now also proposes to reduce the Learning Recovery Emergency Block Grant by 50%. The Legislature announced they had reached an agreement on the 2023-24 State Budget on June 12, 2023 with a vote expected to take place on June 15, 2023. The budget bills (Assembly Bill (AB) and Senate Bill (SB) 101 are identical in content and from the limited information contained therein, the Legislature modify the May Revision as noted below.

Major changes since the Governor's budget proposal in January include:

- Statutory cost of living increase (COLA) for 2023-24 has increased from 8.13% to 8.22%.
- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant and an additional \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant in addition to the \$1.2 billion proposed in the Governor's January Budget proposal. The Legislature's budget reduces the Learning Recovery Emergency Block Grant by \$494.5 million and the Arts, Music and Instructional Materials Discretionary Block Grant by \$200 million.
- Notably, the Governor is proposing an increase of \$80 million to the LCFF for Juvenile Court and Community Schools operated by County Offices of Education. The Legislature's budget includes this proposal.
- The Governor also proposes one-time increases of approximately \$120 million to implement the Stronger Connections Program for high needs schools, \$20 million for the Bilingual Teacher Professional Development Program and \$7 million to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed by the California Department of Education. The Legislature includes the May

Revision proposal of \$20 million for the Bilingual Teacher Professional Development Program.

- The Governor's budget proposed \$3.5 million increase in funding to be allocated to LEAs for all middle and high schools to maintain at least two doses of medication to reverse an opioid overdose on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to County Offices of Education to purchase the medication and distribute it to local educational agencies (LEAs).

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps. Based on a preliminary review of the data, it appears that San Rafael City Schools is the only district in Marin County that would be eligible for this funding.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Senate and Assembly have each released their own versions of the budget and we understand the Legislature again plans to produce a legislative budget as has happened in the last few years. As of this writing, while the Governor and the Legislature agree on the estimate of available revenues, some notable differences remain relative to spending proposals: Neither house of the legislature is in favor of the proposed reductions to 2022-23 one-time block grants and instead reject the Governor's proposed investments in Literacy Coaches, Cultural Enrichment for high school students, and delay funding for the Zero Emission School Bus Grant Program for a \$1 billion budget solution. In addition, both houses propose reduced funding for the Inclusive Early Education Expansion Program. The Senate fully rejects the proposed cuts to the Arts, Music and Instructional materials block grant and therefore proposes offsetting reductions to the Golden State Pathways Program and the National Board-Certified Teacher Incentive Program. The Legislative plan includes a delay of \$400 million for the Golden State Pathways Program and \$1 billion for the school bus program as identified above and includes the elimination of the K-12 Strong Workforce Program folding the \$150 million ongoing funding for the program into the Career Technical Education Incentive Grant.

We anticipate negotiations between the Administration and Legislature will conclude in time for the Legislature to meet the statutory deadline to adopt the budget by June 15th. As noted above, the Legislature announced they had reached an agreement on the 2023-24 State Budget with an expectation of a vote on June 15th. The budget bill as written includes limited information on the education budget and we note that negotiations will continue with the Administration until agreement is reached, at which time we anticipate legislative changes to AB/SB 101 and accompanying trailer bill language. Any significant changes included in the State's adopted budget will be reviewed in a presentation of the "45 day" budget revision and will be incorporated into the first interim budget update.

Local Control Funding Formula (LCFF) for County Offices of Education

The Local Control Funding Formula for County Offices of Education (COE) is comprised of three main elements: County Office Operations; Alternative Education attendance-based funding; and Differentiated Assistance to fund our work with the statewide system of support.

The following chart [has been updated to reflect the latest known information, although it does not include the proposed increase to court and community school funding, and](#) displays the elements of MCOE's estimated LCFF Funding:

LCFF Funding	2022-23	2023-24	2024-25	2025-26
Alternative Education	692,775	743,168	774,491	799,971
County Office Operations	9,131,383	9,881,982	10,271,333	10,609,260
Subtotal LCFF to be funded with Property Taxes	9,824,158	10,625,150	11,045,824	11,409,231
iated Assistance	700,000	800,000	900,000	900,000
Minimum State Aid	2,173,275	2,173,275	2,173,275	2,173,275
Education Protection Account	7,086	7,086	7,086	7,086
Subtotal LCFF to be funded with State Aid	2,880,361	2,980,361	3,080,361	3,080,361
Total LCFF Funding	12,704,519	13,605,511	14,126,185	14,489,592
Property Taxes				
SELPA share	13,577,076	14,252,935	14,655,925	15,071,004
MCOE share	10,668,352	11,199,416	11,516,070	11,842,224
Total property tax estimate	24,245,428	25,452,351	26,171,995	26,913,228
MCOE Taxes in excess of LCFF entitlement	844,194	574,266	470,246	432,993

The County Office Operations and Alternative Education elements of the LCFF are funded first with property taxes, which in Marin County are sufficient to fully fund the entitlement. Unlike school districts, county offices of education do not retain 'excess taxes' - any property taxes in excess of the entitlement are transferred to the State in the subsequent year for distribution to trial courts. As noted in the chart above, approximately 56% of MCOE's property taxes are allocated to the Marin County SELPA to fund the SELPA-wide AB602 funding formula for special education.

Differentiated Assistance is a state funded grant estimated at \$0.8 million for 2023-24. In addition, the LCFF provides that no agency shall receive less state aid than was received in 2012-13 for the categorical programs that were subsumed into the new funding formula. For MCOE, this 'Minimum State Aid' guarantee is \$2.1 million in addition to our property tax funded LCFF entitlement. The Education Protection Act provides minimum funding of \$200 per student in attendance in our alternative education programs.

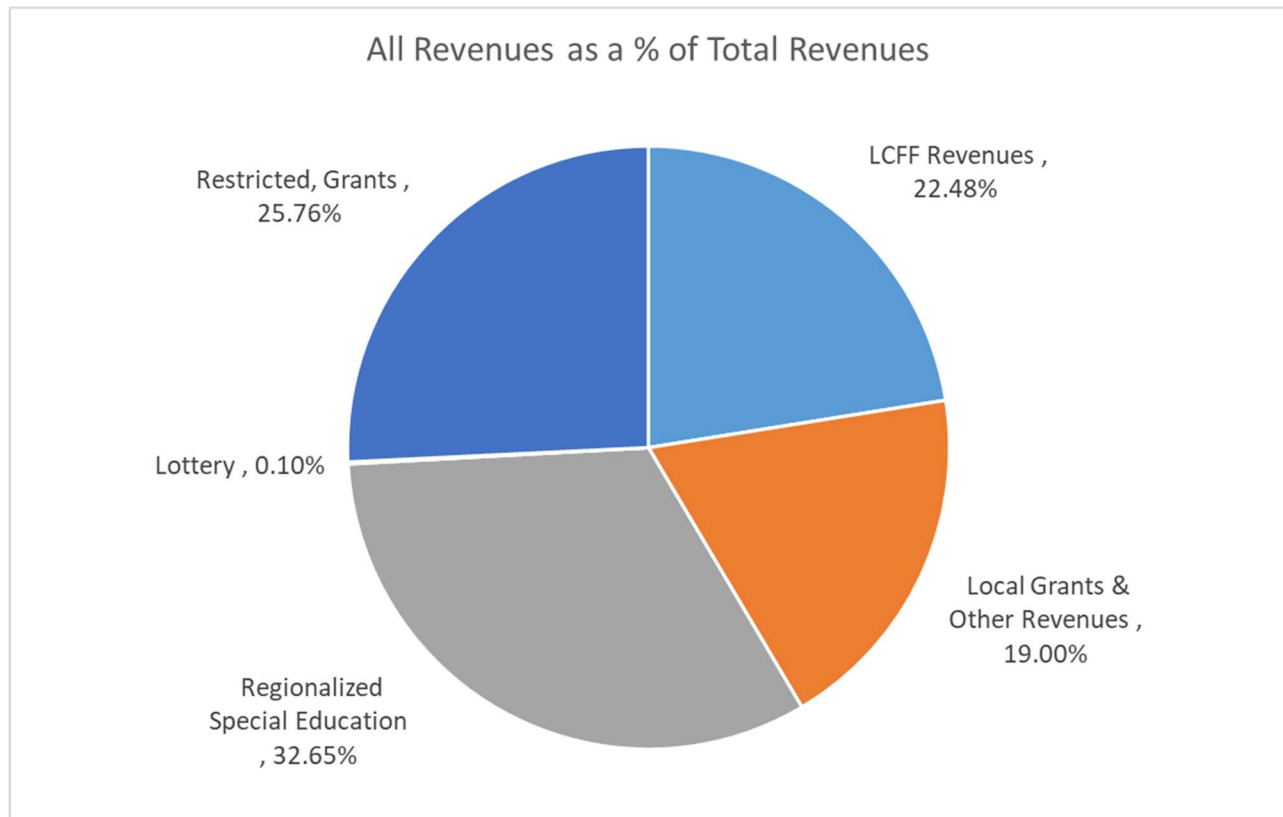
The LCFF base funding for COEs was increased significantly in the 2022-23 budget which translated into the first increase in LCFF funding for MCOE since the formula was implemented. The LCFF provides a hold harmless protection that guarantees no educational agency shall receive less than was received under the old 'Revenue Limit' formula in 2012-13. The MCOE's LCFF entitlement according to the formula was less than the amount received in 2012-13 and our funding was, therefore, held flat from 2012-13 through 2021-22. The increase to the LCFF base in 2022-23 resulted in a \$1.8 million increase in our funding and further guarantees we will receive ongoing increases to funding in the form of cost-of-living adjustments.

The Governor's 2023-24 budget includes a proposal to increase the LCFF for county office operated juvenile court and community school programs (Alternative Education). The LCFF for alternative education programs has not kept pace with the LCFF for district funded programs and continues to be funded on current year attendance with no guarantee for declines in attendance. The Governor's proposal helps to bring court and community school funding closer to the historical ratio to district funding before the implementation of the LCFF and helps to address the volatility in funding due to funding on current year attendance by introducing a block grant. We anticipate, should the funding proposal be approved, that it will be accompanied by additional accountability measures. MCOE's recommended budget does not include this proposed increase in funding, however, the expenditure budget has been built to serve the students' needs, with a contribution of funding from the unrestricted general fund to cover any shortfalls. If the alternative education funding proposal is approved, this increase will be included in the "45 day" budget revision review and will be incorporated into the first interim budget update.

Other Funding Sources

MCOE's revenues have grown from \$30 million in 2015-16 to over \$50 million in the recommended budget for 2023-24, while the percentage of revenues funded through the LCFF has declined from one-third of total revenues in 2015-16 to a low of 20% in 2021-22. This change is the result of MCOE's success in diversifying the revenue portfolio – a purposeful effort to mitigate the impacts of multiple years of flat funding. With the increase to the LCFF funding formula for county offices of education that began in 2022-23, LCFF revenues are projected to make up approximately 22% of total revenues in the recommended budget. The remaining 78%

of MCOE's budget consists of revenues that are directly linked to the regional programs operated to serve the county's children.



Our Assets

In addition to strengthening our finances, our diversified portfolio helps to maintain competitive salaries for our most valuable asset, our employees. Our employees are at the heart of our ability to serve children and at the heart of our services to districts. Maintaining competitive salaries will help to extend these services into the future. The proposed budget includes the impact of the settled bargaining unit negotiations with all units. The contracts will be open for negotiations again in 2024-25.

Marin County Office of Education Recommended Budget Highlights & Assumptions

Revenues are reduced in the proposed budget for 2023-24 by a total of ~~\$3.4~~ \$3 million in comparison to 2022-23 estimated actuals as detailed below:

- Local Control Funding Formula revenues increased by ~~\$0.3~~ \$0.7 million and excess taxes reduced by \$0.3 million for a total increase of ~~\$0.6~~ \$1 million in LCFF sources due to the 8.22% cost-of-living adjustment.

- Federal funds are decreased by \$1.4 million primarily due to the expiration of one-time COVID relief revenues.
- State revenues have been reduced by \$1.2 million: The SELPA CAPTAIN five year grant has ended (\$1.1 million reduction); College career readiness revenues have been reduced by \$0.9 million as the 2022-23 grant will be recognized in 2022-23 but expended in 2023-24; one-time block grants for Arts & Music and Learning Recovery (\$0.2 million) have been removed; \$0.2 million reduction in expired COVID-19 grants, and \$0.2 million reduction in STRS On-behalf contributions. These reductions are offset by \$1 million in the Student Behavioral Health Incentive grant and \$0.5 million in special education, early education and alternative education grants.
- Interfund transfers into the general fund have decreased by \$1.2 million: The one-time transfer of resources from the special reserve fund to support the development and implementation of the Career Technical Education Center at Terra Linda High School has been removed, and we reclassified indirect cost recovery from the Early Childhood Education fund and the Walker Creek fund as expenditure transfers.

Expenditures have decreased by ~~\$4.8~~ \$4.3 million overall as detailed below:

- Salaries and benefits increase by \$3.1 million based on the assumptions detailed below.
- Services and other operating expenditures are decreased by ~~\$6~~ \$5.8 million: \$2 million associated with the Terra Linda Career Technical Education Center; \$1 million for the expiration of the five-year SELPA CAPTAIN grant; ~~\$2.1~~ \$2 million in carryover and expired federal and state grants including COVID relief funds, \$0.4 million in the Out of Home Care program serving students in licensed children's institutions with special needs; ~~\$0.5~~ \$0.4 million associated with election costs and other support services.
- The capital outlay budget has been reduced by \$0.1 million leaving \$0.2 million budget for furniture and equipment. Major facility improvements and repairs have been budgeted to the Deferred Maintenance Fund.
- Transfers to other agencies are reduced by \$0.9 million of which \$0.6 million is associated with the one-time transfer to support Schools Rule and \$0.3 million is due to a reduction in excess property taxes to be submitted to the state as described in the changes to our Local Control Funding Formula.
- Interfund transfers from the general fund to Walker Creek Ranch have decreased from \$0.9 million in 2022-23 to \$0.5 million in 2023-24. Nutrition program revenues from the state's Universal meals program received into the general fund account for \$0.1 million and general fund

[support for the Outdoor Education program in its first full year of operation since the pandemic closure accounts for the remaining \\$0.4 million.](#)

Other major assumptions driving the proposed budget are detailed below:

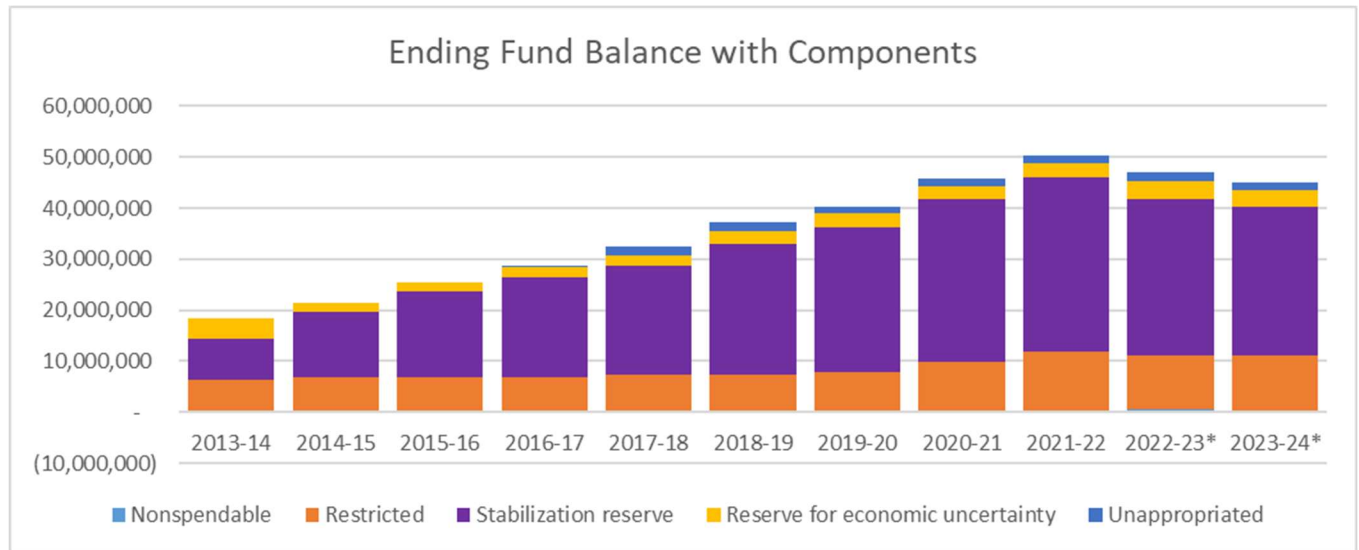
- Salaries include step and column movement and are budgeted to include the impact of settled negotiations in both the recommended budget and first subsequent year of the multi-year projection. The salaries budget also includes a number of open positions for which we are actively recruiting.
- Benefits have been budgeted at statutory rates and the negotiated increase to the capped amounts for health benefits has been included in the recommended budget.
- The attached schedule outlines grant changes included in the 2023-24 recommended budget.
- Changes in grants are reflected in both revenues and expenditures.
- Carry-over amounts budgeted in 2022-23 are for the most part not budgeted in 2023-24. Carry-over amounts from 2022-23 will be added to the 2023-24 budget at the First Interim update.
- The restricted budget includes \$0.2 million in planned deficit spending across a number of programs offset by an excess of \$0.7 million in revenues to expenditures in the Student Behavioral Health Incentive Program that has been budgeted in the multi-year projection.

The Marin County Office of Education's budget projects planned deficit spending in the budget and both subsequent years of the multi-year projection and anticipates deficit funding could continue for the foreseeable future. We are monitoring the budget very closely to identify any areas in which we can reduce expenditures or increase revenues to reduce the deficit. Planned unrestricted deficit spending will utilize reserves set aside in the stabilization account, as designed.

[Ending Fund Balance Reserves and Commitments](#)

The Marin County Board of Education established a committed Stabilization Arrangement in 2014 in response to the local control funding formula as it resulted in flat general-purpose funding for decades into the future. This Stabilization Arrangement commits the residual balance of assigned and unassigned reserves of the County School Service Fund above twice the state required minimum reserves of 3%. When revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement.

As shown in the graph below, the stabilization reserve has grown significantly since inception, but is projected to decrease as resources are needed to enable the continuation of program services to support Marin's student population in the current year and into the future. For the 2023-24 Budget, the committed amount designated into the Stabilization Arrangement is \$29 million.



Summary

Our financial position is the result of many years of careful budgeting and planning. While the risk of flat funding has been resolved with the adjustments to the county office of education local control funding formula, the stabilization arrangement will, with due diligence, ensure the budget is sustainable now and into the future. Our strategy continues to include a strong focus on diversifying our funds while retaining the flexibility to respond nimbly in rethinking operations to align the County Office's resources around serving the children of Marin.

Marin County Office of Education 2023-24 Budget Questions and Answers

- 1. The recommended budget shows an increase of \$0.7 million in Local Control Funding Formula (LCFF) revenues. Does this mean the County Office is no longer flat-funded?**

The 2022-23 budget act amended the funding formula for county offices of education ending years of flat funding for our office. The LCFF is funded through property taxes for Marin County Office of Education (MCOE), however, property taxes in excess of the LCFF Entitlement are transmitted to the state department of finance for distribution to trial courts. We therefore look at both the change in LCFF entitlement and the change in expenditure transfers to the state to determine the total change in LCFF funding. The recommended budget for 2023-24 reflects growth in our LCFF entitlement due to an 8.22% cost-of-living adjustment (COLA) and excess taxes due to the state are decreased because COLA is higher than the estimated growth in property taxes. In total we anticipate \$1 million increase in LCFF funding for 2023-24.

The Governor is recommending an increase to the LCFF for juvenile court and community schools operated by County Offices of Education which, if approved, would increase ongoing funding for our alternative education program significantly. Any changes to our funding will be reviewed as part of the 45-day revision and incorporated into the first interim budget.

- 2. The assumptions for the proposed budget indicate federal funding has decreased due to the expiration of one-time federal COVID relief funds. Please can you explain how much COVID relief funding MCOE has been awarded and how it has been used?**

Since the first round of federal stimulus funding in 2020, MCOE has been awarded a total of almost \$5 million in federal and state grants related to COVID-19 response and relief in twenty-five (25) separate grants. Accounting rules for most federal and state categorical grants generally require that revenue is budgeted in the same year as the associated expenditures. COVID relief grants allow expenditures for varying periods through 2026 and we have therefore budgeted to use these revenues across multiple fiscal years.

The 2022-23 budget includes \$2.1 million of COVID-19 related funding to largely spend down the remaining one-time funds which have then been removed from the recommended budget for 2023-24. The 2023-24 budget does include some planned carryover funding to implement a Summer Reading Institute serving teachers county wide that begins in June 2023 and concludes in August 2023. Any additional carryover remaining after we close the books for 2022-23 will be added to the 2023-24 budget at first interim.

Of the total of \$4.8 million in state and federal COVID relief and recovery funding, we incurred \$0.4 million in costs directly related to the COVID-19 pandemic in 2019-20, \$1.1 million in 2020-21 and another \$1.1 million in 2021-22. The 2022-23 estimated actuals budget anticipates incurring an additional \$1.9 million in costs and the recommended budget includes \$125 thousand in remaining funds. Any additional carryover remaining upon closing the books will be added to the 2023-24 budget for inclusion in the first interim update. Funds have been used for the following activities:

- The MCOE reassigned staff to form the Rethinking Schools Task Force at the beginning of the pandemic. This team continues to work in close cooperation with our Public Health partners and all school sites in Marin County to support a full recovery from the COVID-19 pandemic. In total we have expended \$1.9 million to support this new function and plan to spend an additional \$0.8 million in 2022-23.*
- The Alternative Education Program was allocated the entire ESSER I grant in the amount of \$121 thousand, \$98 thousand of ESSER II funding, \$78 thousand in ESSER III funding, \$60 thousand in Expanded Learning Opportunity Grant funding, \$160 thousand to implement the A-G Access and Learning Loss Mitigation grants and an additional \$240 thousand in COVID relief for Court Schools for a total of \$0.83 million in funding. Funds have been used to support the learning coach model; to provide extended summer school programs; to implement a more robust data management tool; and to support the enriched staffing pattern necessary to serve student needs.*
- Our regionalized special education student programs have offered an additional week of summer school for two years to help students with learning loss; have implemented a Youth in Arts program; and have provided professional development relative to socio-emotional learning for a total of \$0.45 million in COVID funded programs.*
- We received \$0.2 million in COVID grants to support direct services for foster youth and homeless students.*
- We have developed a Summer Reading Institute serving teachers county wide that begins in June 2023 and concludes in August 2023 utilizing \$0.5 million in Expanded Learning Opportunity Grant and ESSER funding. This program has been included in the 2022-23 budget and the amounts not used by June 30th will be added to the 2023-24 budget in July 2023 and incorporated in the first interim budget update.*

We anticipate there will be additional carryover from 2022-23 COVID budgets to add to the 2023-24 budget for the first interim budget update and that all COVID funding will be fully expended by June 30, 2024.

- 3. The budget memo indicates the state is proposing to reduce awards for two block grants that were awarded in 2022-23. How does this proposal impact the budget?**

The Governor is proposing to reduce both the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant by 50%. These block grants were awarded in 2022-23 for use over a four-year period ending in 2025-26. The state has already distributed 50% of the cash for the Arts grant and 100% of the Learning Recovery grant. Should the Governor's proposal be approved, the funds will be deducted from future distributions of principal apportionment funds.

The Legislature have rejected the Governor's proposal and have offered alternate budget solutions; however, negotiations remain ongoing as of this writing. The Governor had already proposed reducing the Arts grant by one-third in his January budget proposal and we had therefore reduced this funding stream for the second interim budget. The 2022-23 estimated actuals reflects a further reduction to the Arts grant down to \$77 thousand and a reduction in the Learning Recovery grant down to \$110 thousand for a 50% reduction in both block grants and a total reduction of \$187 thousand.

Any adjustments to the budget as a result of the adoption of the state budget will be reviewed at the 45-day revision and incorporated in the first interim budget update.

- 4. The assumptions indicate that state revenues have been reduced for the expiration of a five year grant managed by the SELPA. Can you explain what this means for services to students in Marin County?**

The recommended budget reflects the expiration of the SELPA Content Lead (CAPTAIN) grant as of June 30, 2023. The SELPA CAPTAIN grant program was funded through the State System of Support to promote evidence-based practices throughout the state for students with autism. While the program provided an indirect benefit for students in Marin, the work will continue under the umbrella of the Placer County Office of Education, and our programs are well positioned to reap any further benefits for our students. Administratively, the expiration of the grant awarded to MCOE will free up precious resources for more local focus.

- 5. The assumptions also indicated that state revenues have been reduced in the Career Technical Education Program. Does this mean that programming for students will be reduced in 2023-24?**

MCOE manages two significant state grants as the consortium lead for Marin's high school districts: The Career Technical Education Incentive Grant funded through the California Department of Education and the K-12 Strong Workforce Program funded

through the Chancellor's office for California Community Colleges. The 2022-23 estimated actuals budget reflects \$2.7 million of expenditures against \$3.4 million of revenue meaning that the budget reflects a surplus in these programs. The 2023-24 recommended budget reflects a balanced budget of \$2.5 million in both revenues and expenditures. The carryover from 2022-23 will be added to the 2023-24 budget once the books are closed, thus we anticipate the career technical education budget could be even higher in 2023-24 than in 2022-23.

We note the Legislature's proposed budget eliminates the K-12 Strong Workforce, moving the funding stream to the Career Technical Education Incentive Grant Program. We will monitor this closely as it is uncertain at this time what this could mean for future funding.

6. Are there any new grants?

Attachment A provides a Grant Comparison listing of the grants included in MCOE's estimated actuals budget for 2022-23 and recommended budget for 2023-24. MCOE continues to seek grants to serve and support the students and districts of Marin, however, often grant awards are not received early enough to include in the proposed budget.

Of note in the recommended budget for 2023-24 is the implementation grant for Community School Planning at our Marin's Community School. We are pleased to move forward with implementing the program as described below.

In the area of early childhood education we have been awarded a second one-time Universal Pre-Kindergarten County-wide planning grant in the amount of \$255,000 that will be used to continue our work to support districts develop and implement their new pre-school and Transitional Kindergarten programs.

Our most recent expansion has been in the area of student wellness, especially mental health and to that end we were awarded new grant funds for a student behavioral health incentive program in 2021-22, work which began in 2022-23. The recommended budget for 2023-24 recognizes \$1.4 million of this grant as described below.

7. How much lottery revenue do we receive?

The recommended budget for 2023-24 includes \$52,000 in Lottery revenue, of which \$15,000 is restricted for the purchase of instructional materials as defined in Education Code and \$37,000 is unrestricted funding. Lottery funding is generated by student attendance in our alternative and special education programs and represents just 0.1% of total revenues in the recommended budget.

- 8. We've heard that several districts in Marin County and Marin's Community School operated by the MCOE are implementing Community Schools grants. What is the objective of these grants?**

Community Schools provide wrap-around services to children and families through the hub of the school. The objective statewide is to support students through the community school model that includes the four pillars of:

- 1. Integrated student supports – academic, physical, social/emotional*
- 2. Family and community engagement*
- 3. Collaborative leadership and practices*
- 4. Extended learning time and opportunities*

The redesign of Marin's Community School is very much aligned with the concepts of a community school. We are excited to be working with the MCOE team as well as San Rafael, Novato, Shoreline, and Sausalito/Marin City school Districts in this work. The recommended budget includes a \$0.2 million community schools planning grant and we anticipate four more years of implementation funding.

MCOE was also awarded a county-wide Community School Planning grant to support the districts in their work to plan and implement this program.

- 9. The budget memo indicates that funding for the Student Behavioral Health Incentive Program (SBHIP) grant increased by \$1 million in the recommended budget. Can you explain how the funds are being used and if this is new funding or is this planned carryover of the original grant?**

MCOE was awarded the SBHIP grant in the 2021-22 school year to be used over a multi-year period ending in 2024-25, however the work began in 2022-23 and the funds are now made available to us from the State. The funds will be used to help MCOE develop expertise on Medi-Cal billing – and soon to have the expertise to also bill private insurance to establish an ongoing revenue stream for mental health services in schools. The funds will also be used to develop a mental health intern program to increase service providers with our schools.

- 10. I've seen commercials on TV and on billboards about CalHOPE. How is CalHOPE connected to MCOE and what are the funds used for?**

CalHOPE is a statewide initiative to increase access to care (health, behavioral, mental, physical). MCOE has a role in this initiative to help our schools increase capacity to meet the social-emotional needs of our students, to support the well-being of staff and to overall develop systems that can be sustainable in these efforts.

11. Marin's Community School seems to have a large number of staff compared to the number of students. Why is that so high?

Students that attend MCS have, more often than not, experienced marginalization, trauma and more that results in a higher level of service necessary to help them be successful. For example, MCS has skilled, experienced, and dedicated administrative staff in positions including a Parent Empowerment Specialist, and College and Career Specialist.

12. The recommended budget only includes \$200 thousand for capital outlay. Are there any projects on the horizon?

The proposed budget for FY 2023-24 includes \$0.2 million for capital outlay in the unrestricted general fund intended for unanticipated furniture and equipment needs. We have included a budget for the Las Gallinas Avenue facility window replacement project and the Marindale Roof project in the 2022-23 estimated actuals deferred maintenance fund, however, anticipate the actual construction work may not start until the 2023-24 fiscal year. The recommended budget for 2023-24 includes an additional \$0.3 million for as yet unanticipated needs.

We continue to work on developing a five-year deferred maintenance plan with an estimated cost for anticipated facilities projects by year based on the comprehensive facilities survey performed by our construction management firm.

We are also continuing our investigation into the possibility of installing a charging station for electric vehicles at our Las Gallinas Avenue location.

13. What is the indirect rate?

Indirect costs are agency-wide, general management costs. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. The Indirect rate provides a standard way for each program to contribute its share of the general management costs. In private sector terminology, indirect costs are called overhead costs. Our indirect cost rate for 2023-24 is 14.19% .

14. The recommended budget shows deficit spending in the current year and both years of the multi-year projection. Doesn't this mean the county office plans to spend down its reserves?

The budget and multi-year projection show that we plan to reduce deficit spending annually over time to arrive at a balanced budget. In the meantime, the budget will draw upon the stabilization reserve that is intended to maintain programming in times that funding falls short of what is needed to maintain quality service provision.

in June 2014, in anticipation of the imbalance resulting from flat funding, the Board approved Resolution #876 to create a committed stabilization reserve to cover any resulting shortfall in the unrestricted budget. This essentially created a savings account to provide the needed resources for future programming. The 2023-24 recommended budget commits \$29 million to the stabilization reserve. This reserve is in addition to the 6% reserve maintained for economic uncertainty and any restricted fund balance reserves.

15. In past years we have shared staff with districts. Will our office be doing the same in 2022-2023? If so in what areas and how will this impact the budget.

The recommended budget includes an estimate of the contracts we will hold with districts for specialist services and one-on-one aides. Also included in the budget are the continuing contracts to provide business services to Laguna Joint Elementary School District in rural West Marin and Nicasio School District. Our agreement to provide business services support for Lagunitas ends on June 30, 2023, and we have not been approached for services from any other district as of this writing, however, our budget will allow us to quickly pivot should the need arise as historical data indicates that this area of need will only continue to grow. The agreements do not have any impact to the budget as the cost of the services are billed to the districts.

We added a staff position in our Information Services department in 2022-23 to provide support in managing data for reporting through the state's CALPADs system and currently hold continuing contracts with a number of districts. This service area is likely to continue to grow. Outside of these arrangements, we are actively pursuing shared services options with the districts where practicable and in alignment with our capacity.

We also provide administrative support and leadership through select administrative positions that is reimbursed by the CCEE Administrative Agent. The CCEE and the supporting Administrative Agent financials are held outside of the Marin County Office of Education's budget. The reimbursable administrative support consists of an Assistant Superintendent and 10% of the Senior Director of Personnel

16. What is the marketing and business plan to rebuild WCR revenues following COVID-19 closures?

Staff are modeling the business plan to create strategies to rebuild Walker Creek Ranch revenues and student/guest numbers to pre-pandemic levels. The goal is to increase revenues by 15% annually through 2026-27. This increase will be combination of rate increases and growth in student/guests served.

Marketing plan:

- o New website and OE promotional video (created before COVID)*
- o Continued focus on Marin County school recruitment for outdoor school program.*
- o Working with marketing agency to rebuild conference division and identify targeted group advertisements.*

To cover the existing personnel, mainly maintenance workers, depreciation expense and the enriched program provided in our Outdoor Education Program, the budget includes an interfund transfer from the County School Service Fund in the amount of \$0.4 million (half the amount of the contribution provided to support the ranch in 2022-23)..

17. What budgeting strategies are in place to help support the ongoing facility and maintenance needs of Walker Creek Ranch?

We analyzed facility repair and renovation costs over the last ten years in 2022-23 to determine whether annual investments in the facilities have been sufficient to maintain the facilities. Our facilities and associated improvements are all identified with an expected life-span and the cost is then spread out over that life span and recorded as depreciation expense. We reasoned that our annual investment should be approximately equal to our depreciation expense and found that we had fallen somewhat short in the last decade. The Board approved a transfer of funds from the special reserve fund for capital outlay to be held in a restricted resource in the Walker Creek Ranch fund and to be used exclusively for facilities and equipment. Going forward, the restricted facilities resource will be funded with an amount equal to annual depreciation.

18. Do we know the amount SchoolsRule Marin will distribute at their next distribution event in the fall?

SchoolsRule Marin will be holding their first fundraising event in four years this fall with the hope that by doing so revenues will increase. Despite not being able to hold the annual fundraising event, the distribution in 2022 was \$709,000. SchoolsRule-Marin is estimating that it will distribute at least that amount to Marin school district foundations in October 2023.

19. Where do we stand regarding funding of our retiree health benefit program?

MCOE provides medical, dental and vision benefits to eligible retirees and their dependents. MCOE pays for the smaller portion of these costs, with the balance paid by the retiree. Currently, there are ten (10) retirees that receive this benefit; the annual cost to MCOE is currently approximately \$24,000.

Our most recent actuarial estimate of the plan liability is \$0.6 million based on a plan measurement date of June 30, 2021. The estimated liability is approximately one-half the amount of \$1.3 million in the estimate dated June 30, 2020, largely due to a change in experience which is drawn from the latest tables compiled by CalPERS from their study of the experience for participating agencies.

The estimated liability is considered unfunded per Generally Accepted Accounting Principles (GAAP), as we do not have an irrevocable trust established to finance the liability. However, MCOE has deposited \$1.3 million in a self-insurance fund that is dedicated to financing this obligation. While GAAP does not consider the self-insurance fund to be a direct offset to the liability, our intention is to always have sufficient financial resources set aside in this fund to consider the liability fully funded and based on our most recent study we have accumulated twice the resources needed to fully fund the liability.

20. Which of our student programs have deficits?

The only student program operating at a deficit is our Alternative Education program. Alternative Education LCFF funding is insufficient to fund the core program and our program is layered with additional supports to ensure students needs are met and they are positioned for success. The program is funded by braiding grant funding from a multitude of federal, state and local/private sources with the base LCFF funding and a transfer of county office of education general purpose LCFF funding. As noted above we are cautiously optimistic that LCFF funding for court and community schools operated by county offices of education will increase with the state budget adoption for 2023-24.

The Marin County Office of Education operates a regionalized special education program, which is cost neutral, meaning revenues are sufficient to cover all costs as well as a College Career Readiness program county-wide that is grant funded with all costs covered by the grants. Our Early Childhood Education supports providers in the field rather than directly serving students and is again fully grant funded.

21. Will we be able to provide workshops again now that COVID-19 restrictions are being lifted?

The recommended budget for 2023-24 does not include workshop revenue. We are having to plan for spare capacity for the window replacement project that will occur in the summer and fall of 2023, and as a result, we are restricting facility use to MCOE sponsored events to avoid any confusion. Of note, surrounding districts have been completing major construction projects and are well positioned to provide meeting space for their communities.

Also of note, the lack of workshop revenue is not synonymous with a lack of professional development: For example, we are providing a Summer Reading Institute serving teachers county wide at no cost to districts utilizing outside facilities for the in-person seminars.

2023-24 Budget Adoption Reserves

Marin County Office of Education

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2023-24
Total General Fund Expenditures & Other Uses	\$	53,765,862
Minimum Reserve requirement	3%	\$ 1,612,976
General Fund Combined Ending Fund Balance	\$	45,010,805
Special Reserve Fund Ending Fund Balance	\$	245,792
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)	\$	-
Restricted	\$	11,360,163
Committed	\$	29,095,277
Assigned		
Reserve for economic uncertainties	\$	3,225,952
Unassigned and Unappropriated	\$	1,575,205
Subtotal Assigned, Unassigned & Unappropriated	\$	4,801,157
Total Components of ending balance	\$	45,256,597
		TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$	3,188,181

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The amount is for Cash Flow Reserve

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Marin County Office of Education
Grants Comparison 2022-2023 to 2023-2024

Grant	2022-23	2023-24	Grantor	2023-2024 Personnel Costs
Education Services				
Early Childhood Education Quality Improvement Pre K-3rd Grade initiative Grant to support the Early Childhood Education Quality Improvement and support the coordination of PreK-3rd Grad collaborative projects in four target districts	\$960,000	\$960,000	Marin Community Foundation	\$296,232
College Access and Success Grant to support the design of a family cohort pilot for College Access and Success.	\$300,000	\$300,000	Marin Community Foundation	\$82,064
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$113,000	\$113,000	Marin Community Foundation	\$17,970
*William and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$39,000	\$0	Hewlett Foundation	\$0
*First Five Impact Grant Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.	\$416,773	\$470,765	First Five	\$266,393
First 5 Marin Grant for planning and coordination to implement a universal research-based kindergarten-screening tool.	\$110,000	\$110,000	County of Marin	\$38,481
Marin's Ocean and Bay Backyard Include the study of climate change as it relates to Marin County's coastal ecosystems in the curriculum and engage students to better understand their local aquatic ecosystems in a way that moves them to stewardship and action	\$100,000	\$75,000	NOS Office of National Marine Sanctuaries	\$30,155
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$185,284	\$185,284	Federal	\$13,098
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$61,942	\$61,942	Federal	\$109,368
Early Education Teacher Development Grant Early Education Teacher Development Grant is funded in combination with the California Prekindergarten Planning and Implementation Grant. The entirety of the California Prekindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten programs at local educational agencies (LEAs) and planning for the increased number of teachers needed to fully implement Universal PreKindergarten.	\$179,561	\$108,854	State	\$11,209
ESSA: School Improvement Funding for COEs Federal funding to County Offices of Education for the purpose of supporting the statewide system of support and technical assistance for LEAs in their county that serve schools meeting the criteria for comprehensive support and improvement.	\$26,918	\$27,027	Federal	\$0
Title IV A Student Support Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.	\$13,492	\$13,794	Federal	\$0
Title II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$6,253	\$6,382	Federal	\$0
Title III Limited English To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.	\$41,033	\$49,752	Federal	\$0
HSS Framework Implementation Funding provided to 1) Shift to more advanced health education pedagogical practices and content through professional learning and resources and 2) Build a comprehensive system of support by building the capacity of COEs across the state.	\$900	\$0	State	\$0
ESSA: Education for Homeless Children and Youth To facilitate the enrollment, attendance and success in school of homeless children and youth; and ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.	\$75,000	\$75,660	State	\$51,543

Marin County Office of Education
Grants Comparison 2022-2023 to 2023-2024

Grant	2022-23	2023-24	Grantor	2023-2024 Personnel Costs
American Rescue Plan I - Homeless Children and Youth (ARP - HCY) Use of funds may include, when responding to the impact of the COVID-19 pandemic, expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children and youth	\$0	\$0	State	\$24,099
Universal PreKindergarten Mixed Delivery Planning Grant The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The program funds local planning councils (LPCs) and resource and referral (R&R) agencies to support the mixed delivery system of Universal PreKindergarten (UPK). The grant focus is to support the relationship building between the local education agencies (LEAs), county office of education (COE), the LPC, and the R&R. The grantee will partner with the LEA and COE to align plans for the expansion of UPK.	\$0	\$180,444	ds	\$0
Tobacco-Use Prevention Education (TUPE) Admin Grants Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.	\$37,500	\$37,500	State	\$29,861
Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants Provides funding to County Office of Education to increase capacity to provide technical assistance to all LEAs regarding new requirements for adhering to Prop. 56 TUPE legislation requiring all LEAs to prohibit use of tobacco.	\$37,500	\$37,500	State	\$29,861
Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities	\$251,153	\$238,564	State	\$99,767
*Foster Youth Program Grant to provide technical assistance in the area of educational program and support services to foster youth who attend school in Marin County.	\$238,679	\$238,679	State	\$161,249
CA Preschool Quality Rating and Improvement System (QRIS) To ensure that children in California have access to high quality programs so that they thrive in their early learning settings and succeed in kindergarten and beyond.	\$211,418	\$211,418	State	\$54,511
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$75,771	\$75,000	First 5 Marin	\$70,287
Education Services Totals	\$3,481,177	\$3,576,565		\$1,386,148
Special Education				
Dedication to Special Education To support the Technology Resource Center of Marin.	\$215,000	\$215,000	Dedication to Special Education (DSE)	\$0
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$33,820
Special Education Infant Program State funding for special education local plan areas (SELPA) that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.	\$420,020	\$480,607	State	\$366,737
Low Incidence Specialized Services Funding supports the provision for specialized services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."	\$897,049	\$965,351	State	\$0
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$5,923,577	\$6,050,918	Federal	\$372,616
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).	\$273,331	\$273,331	Federal	\$79,028
IDEA Preschool Local Entitlement, Part B Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.	\$891,384	\$910,546	Federal	\$230,090

**Marin County Office of Education
Grants Comparison 2022-2023 to 2023-2024**

Grant	2022-23	2023-24	Grantor	2023-2024 Personnel Costs
IDEA Mental Health Allocation Plan, Part B Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.	\$361,536	\$0	Federal	\$0
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,154	\$1,402	Federal	\$0
IDEA Early Intervention Grant, Part C Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.	\$252,596	\$252,596	Federal	\$215,742
Alternative Dispute Resolution Expansion Program Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.	\$14,922	\$14,922	Federal	\$0
Transition Partnership Program (TPP) Grant To provide vocational rehabilitation services to significantly disabled high school students.	\$85,600	\$85,600	California Department of Rehabilitation	\$73,555
Workability Grant The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.	\$129,015	\$129,015	State	\$83,871
SELPA Systems Improvement Leads To serve as Special Education Resource Lead to work with lead agencies selected and other county offices of education to improve pupil outcomes as part of the statewide system of support.	\$999,998	\$0	State	\$99,035
Mental Health Services The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.	\$1,941,145	\$1,123,711	State	\$698,551
Special Education Totals	\$12,492,327	\$10,588,999		\$2,253,045
Alternative Education				
AB1913 Sheriff Cardenas Crime Prevention Act of 2000 Grant to reduce the rate of juvenile crime in Marin County by supporting the services provided to students at Marin's Community School and Phoenix Academy.	\$273,267	\$273,267	County of Marin Probation Department	\$256,999
No Child Left Behind (NCLB) Title I Part A To ensure that all children have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.	\$175,241	\$181,194	Federal	\$151,098
Elementary and Secondary School Relief II (ESSER II) Fund To address the ongoing impact of COVID-19. ESSER II funds are required to be tracked separately from the ESSER (Resource 3210) funds. LEAs may use ESSER II funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national COVID-19 emergency.	\$0	\$0	Federal	\$29,043
Elementary and Secondary School Relief III (ESSER III) Fund Funds are apportioned to local educational agencies (LEAs) to address the impact of COVID-19 on elementary and secondary schools.	\$360,201	\$0	Federal	\$0
ESSER III (ARP Act Section 2001) This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.	\$115,051	\$0	Federal	\$0
NCLB Title I Part D Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities.	\$97,385	\$97,385	Federal	\$173,068

Marin County Office of Education
Grants Comparison 2022-2023 to 2023-2024

Grant	2022-23	2023-24	Grantor	2023-2024 Personnel Costs
2022-23 California Community Schools Partnership Program: Planning Grant The 2022-23 California Community Schools Partnership Program (CCSPP) Planning Grant funds are to be used to support local educational agencies (LEAs) in the development of a community school implementation plan. A community school is a "whole-child" school improvement strategy where the LEA and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.	\$0	\$200,000	State	\$187,609
2022-23 California Community Schools Partnership Program: Coordination Grants The 2022-23 California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state-funded initiatives integral to the four pillars of a community school approach and the California Community Schools Framework.	\$200,000	\$0	State	\$43,616
*William and Flora Hewlett Foundation This grant is to support art education at our Community School.	\$90,000	\$0	Hewlett Foundation	\$0
Alternative Education Totals	\$1,311,145	\$751,846		\$841,433

Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE) To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.	\$622,908	\$622,908	State	\$217,974
K-12 Strong Workforce Program Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.	\$886,662	\$1,417,472	State	\$888,440
HASS Provide support to teach work readiness skills and career exploration.	\$0	\$0	Local Donation	\$42,650
College of Marin, AB86 Grant to provide consulting service to prepare an inventory of Regional Programs for adults.	\$115,000	\$115,000	College of Marin	\$104,147
ROP / STC Totals	\$1,624,570	\$2,155,380		\$1,253,211

Maintenance and Operations				
FEMA Public assistance for reimbursement for staff working as Disaster Service Workers in both the Emergency Operations Command Center as well as pop-up child-care centers and any other capacity that may arise in the course of the emergency.	\$217,000	\$180,000	State	\$49,284
Maintenance and Operations Totals	\$217,000	\$180,000		\$49,284

COVID				
Expanded Learning Opportunities - ESSER II State Reserve Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps	\$108,454	\$0	Federal	\$0
Expanded Learning Opportunities - GEER II Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps	\$6,673	\$0	Federal	\$0
Expanded Learning Opportunities - ESSER III State Reserve Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps	\$70,699	\$0	Federal	\$0
Expanded Learning Opportunities - ESSER III State Res Learn Loss Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps	\$121,873	\$0	Federal	\$0

Marin County Office of Education
Grants Comparison 2022-2023 to 2023-2024

Grant	2022-23	2023-24	Grantor	2023-2024 Personnel Costs
A-G Completion Improvement Grant Program Provides additional support to local educational agencies (LEAs) to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school with A-G eligibility requirements completed for admission to California	\$0	\$0	State	\$69,932
A-G Completion Improvement Grant Program Provides additional support to local educational agencies (LEAs) to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school with A-G eligibility requirements completed for admission to California State University and University of California.	\$0	\$0	State	\$25,592
COVID Mitigation for Counties Funding is allocated to county offices of education based on 2019-20 average daily attendance of pupils attending County Community	\$0	\$0	State	\$181,014
COVID Totals	\$307,699	\$0		\$276,538
Other				
The Antibias Education Grant Program The Antibias Education Grant Program provides funding for a grant period from Fiscal Year 2022-23 through 2025-26. Funds available to each applicant are based on the content and quality of the submitted application and proposed activities.	\$27,875	\$57,212	State	\$0
Student Behavioral Health Incentive Program Funds to break down silos and improve coordination of child and adolescent student behavioral health services through increased communication with schools; Increase the number of TK-12 students enrolled in Medi-Cal receiving behavioral health services; Increase non-specialty services on or near school campuses	\$0	\$0	State	\$444,033
Wellness - Student Wellness Ambassador Program Project is aligned with the school strategy of Marin County's Suicide Prevention Strategic Plan as well as community recommendations around expanding peer supports as a way of breaking down stigma around help seeking and increasing mental health resources on school campuses across the county.	\$420,000	\$420,000	Local County of Marin	\$147,845
Other Totals	\$447,875	\$477,212		\$591,878
Total	\$19,881,793	\$17,730,002		\$6,651,537

Fund Summary

**Marin County Office of Education
2023-24 Budget
Fund Summary**

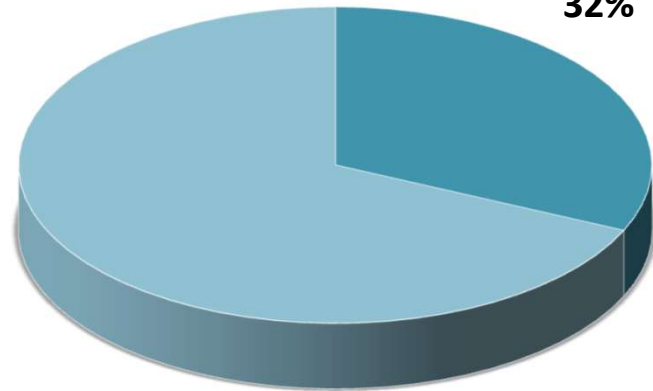
	Unrestricted	Restricted	Grand Total
Revenues			
LCFF Sources	13,840,577	6,849,536	20,690,113
Federal Revenues		2,189,355	2,189,355
Other State Revenues	89,710	9,840,870	9,930,580
Local Revenues	4,431,913	15,004,569	19,436,482
Contributions	(1,294,427)	1,294,427	-
Interfund Transfers in	-	-	-
Revenues Total	17,067,773	35,178,757	52,246,530
Expenditures			
Certificated	2,643,891	9,736,588	12,380,479
Classified	8,670,173	6,655,599	15,325,772
Benefits	5,097,226	7,929,462	13,026,688
Supplies	642,622	465,071	1,107,693
Services	4,238,402	6,904,402	11,142,804
Capital Outlay	244,500	11,092	255,592
Indirect Costs	574,266		574,266
Debt Service	(2,785,091)	2,708,130	(76,961)
Transfers to agencies		139,004	139,004
Interfund transfers out	400,000	80,000	480,000
Expenditures Total	19,725,989	34,629,348	54,355,337
Excess (Deficiency) of Revenues over Expenditures	(2,658,216)	549,409	(2,108,807)

General Fund Summary Comparison

Expenditures by Source

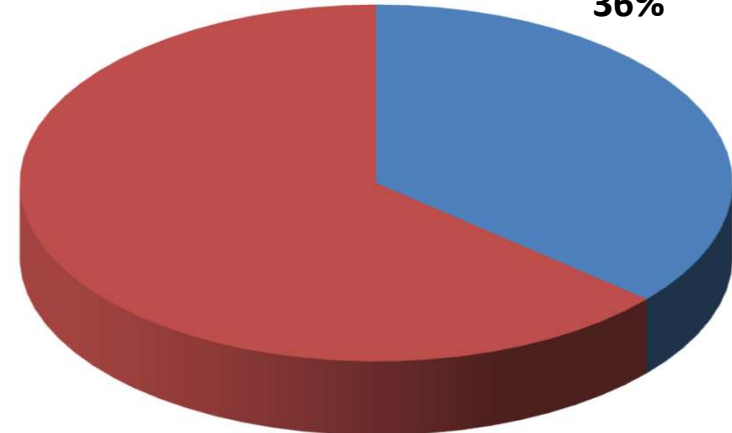
2023-24 Adopted Budget

2022-23 Budget



Restricted Programs
68%

2023-24 Budget



Restricted Programs
64%

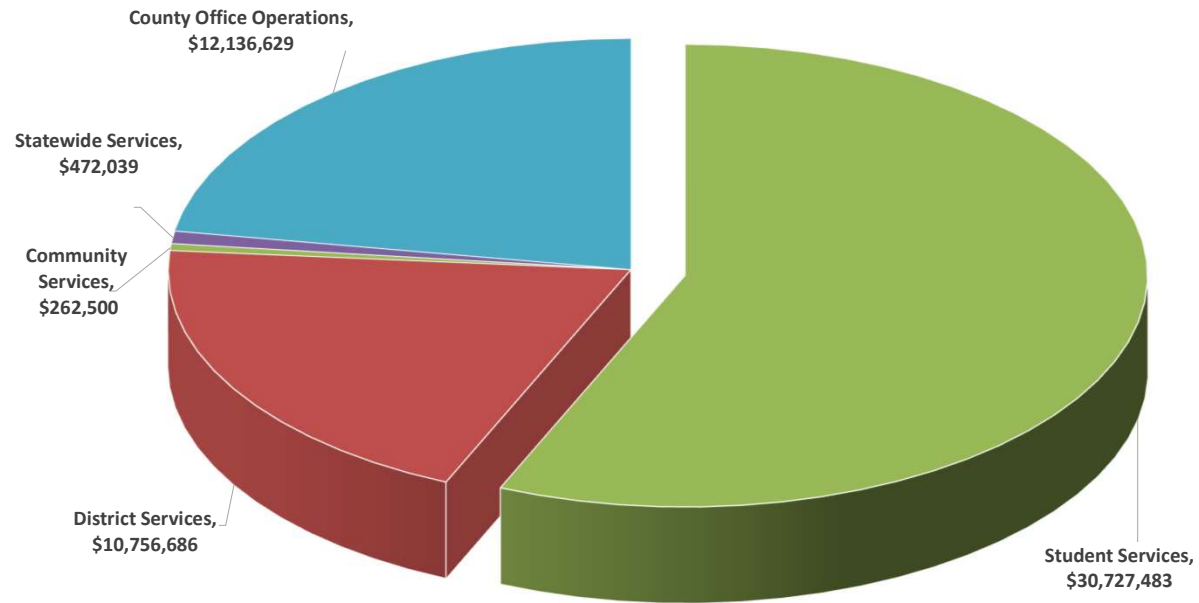
Unrestricted
Programs
36%

**Marin County Office of Education
2023-24 Budget
General Fund Summary**

	Student Services	District Services	Community Services	Statewide Services Services	COE Operations	Grand Total
Revenues						
LCFF Sources	7,025,726	800,000			12,864,387	20,690,113
Federal Revenues	2,008,200	166,233			14,922	2,189,355
Other State Revenues	5,861,689	2,368,000		-	1,700,891	9,930,580
Local Revenues	14,275,983	3,783,315	215,000	500,000	662,184	19,436,482
Contributions	1,234,693	708,075		(27,961)	(1,914,807)	-
Interfund Transfers in	-				-	-
Revenues Total	30,406,291	7,825,623	215,000	472,039	13,327,577	52,246,530
Expenditures						
Certificated	9,890,282	968,988		19,073	1,502,136	12,380,479
Classified	6,140,351	4,046,288	-	295,953	4,843,180	15,325,772
Benefits	6,964,138	2,005,460	-	103,681	3,953,409	13,026,688
Supplies	416,595	171,959	69,750	200	449,189	1,107,693
Services	4,978,914	2,969,431	192,750	7,650	2,994,059	11,142,804
Capital Outlay	-	11,092			244,500	255,592
Indirect Costs					574,266	574,266
Debt Service	2,257,203	583,468		45,482	(2,963,114)	(76,961)
Transfers to agencies					139,004	139,004
Interfund transfers out	80,000				400,000	480,000
Expenditures Total	30,727,483	10,756,686	262,500	472,039	12,136,629	54,355,337
Excess (Deficiency) of Revenues over Expenditures	(321,192)	(2,931,063)	(47,500)	-	1,190,948	(2,108,807)

Marin County Office of Education

Expenditures by Department
2023-24 Adopted Budget



Total \$54,355,337

Student Services

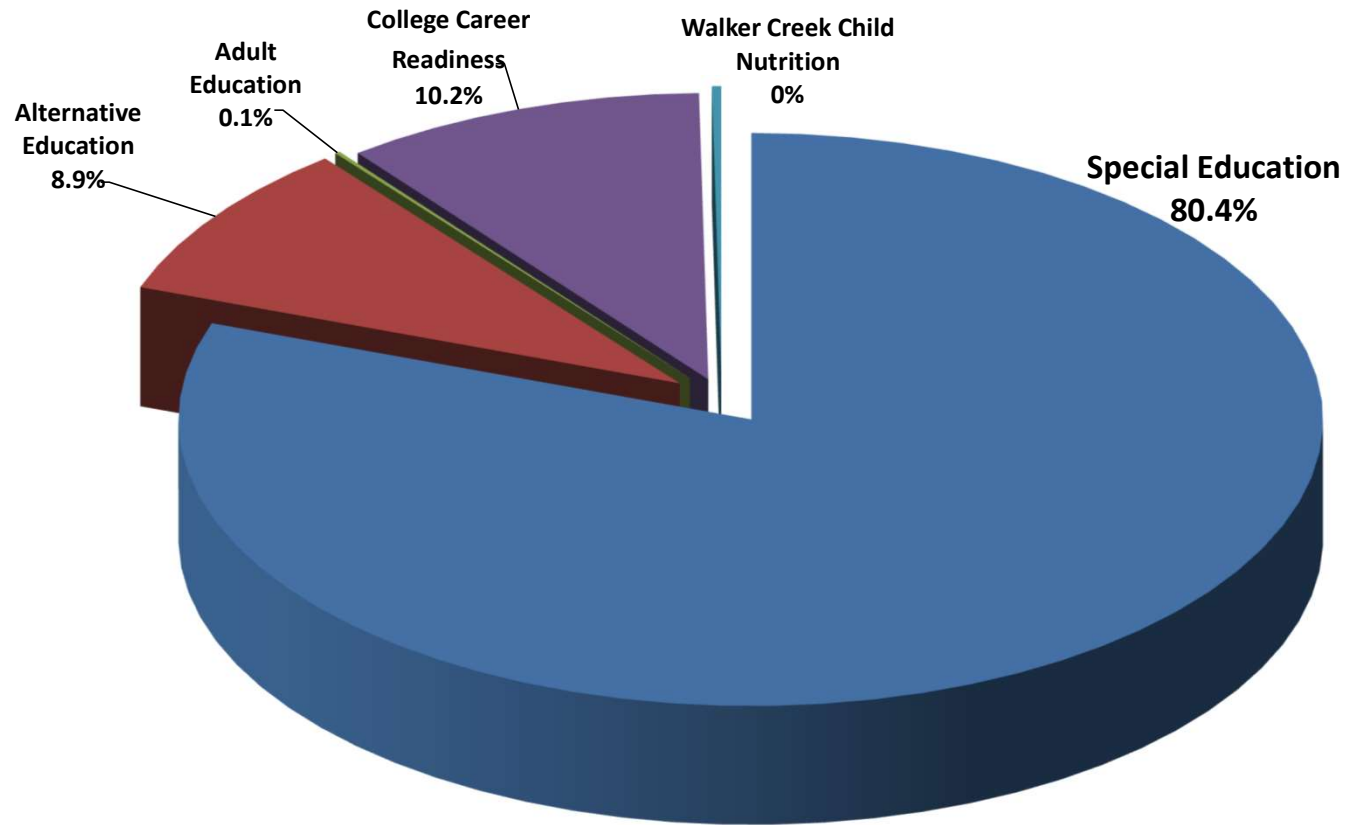
**Marin County Office of Education
2023-24 Budget
Student Programs**

	Special Education	Alternative Education	Adult Education	College Career Readiness	Walker Creek	Student Services Total
Revenues						
LCFF Sources	6,275,470	750,256				7,025,726
Federal Revenues	1,694,621	278,579			35,000	2,008,200
Other State Revenues	3,024,161	304,852		2,487,676	45,000	5,861,689
Local Revenues	13,494,178	571,924	115,000	94,881		14,275,983
Contributions	-	725,477		509,216		1,234,693
Interfund Transfers in				-		-
Revenues Total	24,488,430	2,631,088	115,000	3,091,773	80,000	30,406,291
Expenditures						
Certificated	8,722,599	886,138		281,545		9,890,282
Classified	4,475,688	728,670	24,474	911,519		6,140,351
Benefits	5,829,875	634,746	8,353	491,164		6,964,138
Supplies	294,534	51,905		70,156		416,595
Services	3,510,910	238,872	10,841	1,218,291		4,978,914
Capital Outlay				-		-
Indirect Costs	1,885,603	199,801	-	171,799		2,257,203
Interfund transfers out					80,000	80,000
Expenditures Total	24,719,209	2,740,132	43,668	3,144,474	80,000	30,727,483
Excess (Deficiency) of Revenues over Expenditures	(230,779)	(109,044)	71,332	(52,701)	-	(321,192)

Student Programs

Expenditures by Source

2023-24 Adopted Budget



Total \$30,727,483

Special Education

School districts in California are mandated to provide special education services to children with disabilities from birth to age 22. While the local Marin County school districts are able to provide many special education services for students with disabilities, there are some students that present with disabilities who require extensive levels of educational support and/or have an extremely low incidence rate. For these students, it is both fiscally and programmatically difficult for each individual district to provide the necessary services.

The Special Education Department of the Marin County Office of Education (MCOE) operates regionalized special education classrooms and several itinerant special education services (Teacher of the Visually Impaired, Teacher of the Deaf and Hard of Hearing, Speech and Language Pathologist, etc.) to meet the educational needs of children with disabilities within Marin County. The classrooms are regionalized, meaning that each school district in Marin County can utilize the services offered by MCOE regardless of the classroom's location.

MCOE's regionalized special education classrooms provide services to students that present with extensive educational needs in the following areas: intellectual, emotional, developmental, orthopedic, vision, and/or hearing. The classes serve students from infants to age three (3) in Early Start, ages three (3) to five (5) in Early Intervention and ages six (6) through 22 in the school age programs. The classrooms are located on different campuses around Marin County, with an emphasis on placing classrooms in age-appropriate settings, to permit the greatest amount of integration with the host site's student population as possible. The itinerant special education providers also provide direct special education services; however, the special education services are typically provided at the student's home school.

Currently, the MCOE Special Education Department provides special education services to over 300 students within Marin County.

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Special Education			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	6,399,653	-	6,275,470
LCFF Sources Total	6,399,653	-	6,275,470
Federal Revenues			
ALL OTHER FEDERAL REVENUES	92,360	3,595	91,982
SPEC ED-DISCRETIONARY GRANTS	382,325	12,092	342,006
SPEC ED-ENTITL PER UDC (IDEA)	1,298,881	-	1,260,633
Federal Revenues Total	1,773,566	15,687	1,694,621
Other State Revenues			
ALL OTHER STATE REVENUES	1,180,618	72,123	1,252,726
OTHER STATE APPORT-CURR YEAR	1,743,925	2,133,246	1,727,981
STATE LOTTERY REVENUE	42,503	17,277	43,454
Other State Revenues Total	2,967,046	2,222,646	3,024,161
Local Revenues			
ALL OTHER FEES AND CONTRACTS	2,227,149	374,526	2,128,266
ALL OTHER LOCAL REVENUES	223,373	117,541	49,810
TSF OF APPORT FROM DIST/CH SCH	10,374,051	-	11,316,102
Local Revenues Total	12,824,573	492,067	13,494,178
Contributions			
CONTRIBUTIONS FROM REST REV	772,049	-	-
CONTRIBUTIONS TO SP ED PROGRAM	(772,049)	-	-
Contributions Total	-	-	-
Revenues Total	23,964,838	2,730,400	24,488,430
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	216,319	228,810	222,810
CERT PUPIL SUPPORT ~ REGULAR	1,136,933	717,283	1,137,158
CERTIFICATED TEACHER ~ REGULAR	6,311,880	5,778,705	6,476,431
CERTIFICATED TEACHER~EXTRA DTY	10,000	9,818	-
COORDINATOR/PROGRAM MANAGER	538,635	540,644	554,737
DIRECTOR	266,250	276,077	241,463
MCOE SALARY SAVINGS	(1,004,675)	-	-
PROFESSIONAL EXPERT	218,739	270,817	-
TEACHER SUBSTITUTE ~ ILLNESS	-	2,657	-
TEACHER SUBSTITUTES	92,500	168,766	90,000
Certificated Total	7,786,581	7,993,577	8,722,599
Classified			
CLASSIFIED SUPPORT ~ OVERTIME	2,500	5,706	22,353
CLASSIFIED SUPPORT ~ REGULAR	74,675	74,850	79,198
CLERICAL & OFFICE ~ EXTRA HIRE	11,000	-	-
CLERICAL & OFFICE ~ OVERTIME	2,000	659	-
INSTRUCTIONAL AIDE ~ REGULAR	3,581,819	3,059,785	3,423,875
INSTRUCTIONAL AIDE~EXTRA DUTY	8,303	-	-

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
INSTRUCTIONAL AIDE~EXTRA HIRE	42,215	16,844	-
INSTRUCTIONAL AIDES - SUBS	198,115	181,273	80,000
LVN	146,181	148,382	154,300
MCOE SALARY SAVINGS	(447,459)	-	-
OCCUPATIONAL THERAPISTS	375,602	384,162	312,642
OTHER CLASSIFIED SALARIES	14,000	14,701	-
OTHER SUPPORT SALARIES	52,727	52,716	54,110
PROFESSIONAL EXPERT	102,732	71,755	-
SECRETARIAL SALARIES	329,358	301,721	349,210
Classified Total	4,493,768	4,312,554	4,475,688
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	7,650	5,526	-
CASH IN LIEU CERTIFICATED	-	9,900	-
CASH IN LIEU CLASSIFIED	-	3,300	-
HEALTH & WELFARE CERTIFICATED	876,750	749,651	878,520
HEALTH & WELFARE CLASSIFIED	1,375,202	1,068,374	1,363,862
MCOE CLASS SALARY SAVINGS	(247,460)	-	-
MEDICARE - CERTIFICATED	127,493	110,017	126,301
MEDICARE - CLASSIFIED	73,062	60,988	64,964
OPEB ACTIVE EMPLOYEE-CERTIFICA	6,938	5,358	6,948
OPEB ACTIVE EMPLOYEE-CLASSIFIED	9,804	8,200	9,403
OPEB ALLOCATED - CERTIFICATED	-	107	-
PERS ~ CERTIFICATED POSITIONS	53,163	82,142	58,752
PERS ~ CLASSIFIED POSITIONS	1,274,267	1,014,026	1,194,158
SOCIAL SECURITY (OASDI) ~ CERT	12,992	23,598	13,654
SOCIAL SECURITY (OASDI)~CLASSI	311,468	258,480	277,332
STRS ~ CERTIFICATED POSITIONS	1,629,358	1,399,830	1,625,302
STRS ~ CLASSIFIED POSITIONS	-	5,146	-
UNEMPLOYMENT INS ~ CLASSIFIED	25,218	21,373	21,979
UNEMPLOYMENT INS CERTIFICATED	43,963	39,403	43,182
WORKERS COMP ~ CERTIFICATED	95,827	86,950	96,088
WORKERS COMP ~ CLASSIFIED	54,921	47,270	49,430
Benefits Total	5,730,616	4,999,639	5,829,875
Supplies			
BOOKS AND REFERENCE MATERIALS	12,500	12,500	-
CLASSROOM SUPPLIES	29,817	13,432	33,000
MATERIALS & SUPPLIES	247,704	83,328	239,869
NONCAPITALIZED EQUIPMENT	25,124	13,102	15,000
OFFICE SUPPLIES	7,730	6,000	6,000
PRINTER TONER	500	665	665
Supplies Total	323,375	129,027	294,534
Services			
BUILDING REPAIR	1,200	-	4,500
CABLE/SATELLITE	10,000	4,589	10,000
CELL PHONES	700	-	-

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COMPUTER LEASE	58,071	57,913	24,000
CONFERENCES	27,119	3,556	20,362
COPIER CHARGES (COPIES)	5,000	-	5,000
DISPOSAL/GARBAGE REMOVAL	15,740	15,763	19,000
DUES & MEMBERSHIPS	2,825	1,321	2,845
ELECTRICAL	336	-	1,500
ELECTRICITY	38,200	49,672	47,500
EQUIPMENT RENTAL/LEASE	2,000	2,000	2,000
EQUIPMENT REPAIR	2,200	208	2,200
FIELD TRIPS	3,000	191	3,000
LAUNDRY/CLEANING	10,100	10,100	27,750
LEGAL SERVICE	11,500	6,792	10,000
MAINTENANCE CONTRACTS/EQUIPMEN	39,196	22,580	40,250
Mental Health Residential	-	-	200,000
MILEAGE	63,633	53,704	68,254
NPA CONTRACTS	171,803	31,803	155,803
NPS CONTRACTS	1,005,600	997,395	650,000
OTHER CONSULTANTS	46,623	38,616	38,616
OTHER CONTRACT SERVICES	1,152,233	717,296	872,000
OTHER FEES	32,484	24,968	33,173
OTHER LEASES/RENTALS	253,587	212,017	205,926
OTHER REPAIRS	5,394	2,920	9,569
OUTSIDE PRINTING	4,977	5,046	29,500
PAYMENTS TO DISTRICTS	95,683	-	50,162
PERSONNEL AGENCIES	75,590	33,971	50,000
PEST CONTROL	5,750	5,124	8,000
PLUMBING	600	-	1,500
POSTAGE	2,250	558	2,000
PROF/CONSLTG SVCS & OPER EXPEN	260,117	-	(49,353)
PROFESSIONAL CONSULTING SVCS	16,797	7,500	54,147
ROOFING	3,500	-	2,000
SEWER	2,391	2,390	3,000
SPURR	5,560	5,443	7,500
STAFF DEVELOPMENT/INSERVICE	3,060	-	6,120
SUBAGREEMENT FOR SERVICE	855,773	-	868,704
TELEPHONE	14,789	10,957	16,682
TRANSFERS OF DIRECT COSTS	(909)	-	-
WATER	7,200	7,200	7,200
WORKSHOP FEES	8,600	-	500
Services Total	4,320,272	2,331,593	3,510,910
Indirect Costs			
INDIRECT COSTS CHARGES	1,820,620	-	1,885,603
Indirect Costs Total	1,820,620	-	1,885,603
Expenditures Total	24,475,232	19,766,390	24,719,209
Special Education Total	48,440,070	22,496,790	49,207,639

Alternative Education

The Marin County Office of Education's Alternative Education program consists of four (4) educational programs that serve young people in a variety of programs with the goal of ensuring that students have the knowledge, skills, and habits of mind necessary for success after graduation. Student goals include preparing for college, career and life, graduating from middle or high school, and/or passing the California High School Proficiency Exam (CHSPE) or the High School Equivalency Test (HiSET).

- **Marin's Community School**
Marin County Office of Education's Alternative Education programs serve 7th through 12th grade students who have been referred by Marin County public schools through the School Attendance Review Board (SARB) or expulsion processes, referred by Marin County Juvenile Probation or who have chosen to attend our school. Our team works together to support the academic, social and emotional well-being of students so that they can flourish in college, career and life.
- **Phoenix Academy**
Phoenix Academy is the Marin County Office of Education's charter school, serving students grades 9th through 12th grade students who benefit from the small, personalized learning model to meet students' academic, social and emotional needs. It operates in tandem with Marin's Community School.
- **Oracle Independent Study**
Oracle Independent Study is an alternative to classroom instruction for 7th through 12th grade students whose educational needs cannot be met through traditional programs. Oracle Independent Study allows students to work at their own pace within the limits of a written agreement.
- **Loma Alta School**
This program is located at the Marin County Juvenile Hall and serves incarcerated youth, helping them bridge the gap in their learning between our other Alternative Education programs, as well as the District schools.

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Alternative Education			
Revenues			
LCFF Sources			
EDUCATION PROTECTION ACCOUNT	6,418	7,543	7,086
LCFF TRANSFERS	597,492	-	743,170
LCFF Sources Total	603,910	7,543	750,256
Federal Revenues			
ALL OTHER FEDERAL REVENUES	487,750	372,126	278,579
Federal Revenues Total	487,750	372,126	278,579
Other State Revenues			
ALL OTHER STATE REVENUES	17,848	115,053	295,524
MANDATED COST REIMBURSEMENTS	-	-	559
STATE LOTTERY REVENUE	7,309	3,990	8,769
Other State Revenues Total	25,157	119,043	304,852
Local Revenues			
ALL OTHER LOCAL REVENUES	408,764	411,303	273,267
ALL OTHER TRF FROM DIST/CH SCH	134,904	-	298,657
Local Revenues Total	543,668	411,303	571,924
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	-	725,477
Contributions Total	-	-	725,477
Revenues Total	1,660,485	910,015	2,631,088
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	11,781	11,832	21,288
CERTIFICATED TEACHER ~ HOURLY	-	-	8,400
CERTIFICATED TEACHER ~ REGULAR	491,352	480,592	535,350
CERTIFICATED TEACHER~EXTRA DTY	28,190	31,694	-
COORDINATOR/PROGRAM MANAGER	24,000	-	156,644
DIRECTOR	159,665	159,665	164,456
MCOE SALARY SAVINGS	(14,681)	-	-
TEACHER SUBSTITUTES	2,500	4,200	-
Certificated Total	702,807	687,983	886,138
Classified			
ACCOUNTING SUPPORT SALARIES	8,396	-	34,435
BUSINESS EDUCATION LIAISON	12,972	4,077	14,723
CLASS SUPV & ADM SALARY~OTHER	134,004	129,577	142,596
CLASSIFIED SUPPORT ~ OVERTIME	4,000	2,626	-
CLASSIFIED SUPPORT ~ REGULAR	15,730	15,659	16,153
CLERICAL & OFFICE ~ OVERTIME	5,387	3,652	-
INSTRUCTIONAL AIDE ~ REGULAR	98,857	72,548	93,733
INSTRUCTIONAL AIDES - SUBS	4,000	22,280	-
OTHER SUPPORT SALARIES	14,504	13,190	15,478
PROFESSIONAL EXPERT	3,184	3,441	-
SECRETARIAL SALARIES	132,228	135,302	142,304

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
SUPERVISOR	261,405	215,032	269,248
Classified Total	694,667	617,384	728,670
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	300	-
HEALTH & WELFARE CERTIFICATED	74,228	73,691	75,220
HEALTH & WELFARE CLASSIFIED	116,754	90,522	134,841
MCOE CERT SALARY SAVINGS	(3,252)	-	-
MEDICARE - CERTIFICATED	10,404	9,944	10,586
MEDICARE - CLASSIFIED	8,764	8,943	10,576
OPEB ACTIVE EMPLOYEE-CERTIFICA	568	411	577
OPEB ACTIVE EMPLOYEE-CLASSIFIED	775	692	764
PERS ~ CLASSIFIED POSITIONS	174,987	148,141	194,418
SOCIAL SECURITY (OASDI) ~ CERT	-	298	-
SOCIAL SECURITY (OASDI)~CLASSI	42,832	38,238	45,190
STRS ~ CERTIFICATED POSITIONS	137,040	130,140	139,340
STRS ~ CLASSIFIED POSITIONS	16,782	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	3,054	3,086	3,655
UNEMPLOYMENT INS CERTIFICATED	3,588	3,441	3,476
WORKERS COMP ~ CERTIFICATED	7,819	7,592	8,051
WORKERS COMP ~ CLASSIFIED	6,657	6,809	8,052
Benefits Total	601,000	522,248	634,746
Supplies			
BOOKS AND REFERENCE MATERIALS	500	-	10,000
FOOD	5,500	3,956	5,000
GAS OIL & DIESEL	3,500	3,500	4,000
MATERIALS & SUPPLIES	38,232	18,564	24,205
NONCAPITALIZED EQUIPMENT	6,876	18,930	8,000
PRINTER TONER	500	-	500
WORKSHOP SUPPLIES	200	-	200
Supplies Total	55,308	44,950	51,905
Services			
BUILDING REPAIR	-	-	1,500
CABLE/SATELLITE	1,500	1,022	1,500
COMPUTER LEASE	5,112	-	18,000
CONFERENCES	2,000	1,507	3,000
COPIER CHARGES (COPIES)	2,000	-	2,000
DISPOSAL/GARBAGE REMOVAL	1,800	1,734	2,500
DUES & MEMBERSHIPS	2,400	2,260	2,400
ELECTRICAL	-	-	4,000
ELECTRICITY	16,000	18,000	24,000
EQUIPMENT REPAIR	5,200	400	400
FIELD TRIPS	17,722	5,338	17,580
INTERNET	3,206	539	-
MAINTENANCE CONTRACTS/EQUIPMEN	12,378	11,877	14,600
MILEAGE	1,400	533	800

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
OTHER CONTRACT SERVICES	196,437	93,000	118,712
OTHER FEES	555	99	200
OTHER LEASES/RENTALS	780	180	1,000
OTHER REPAIRS	431	430	8,000
PERSONNEL AGENCIES	3,300	3,300	3,000
PEST CONTROL	180	180	250
PLUMBING	-	-	3,000
POSTAGE	1,200	635	500
PROF/CONSLTG SVCS & OPER EXPEN	74,265	79	-
ROOFING	-	-	2,500
SEWER	675	-	750
SPURR	1,460	1,420	2,500
STAFF DEVELOPMENT/INSERVICE	180	-	180
SUBAGREEMENT FOR SERVICE	-	1,100	-
TELEPHONE	500	277	1,500
TRANSFERS OF DIRECT COSTS	-	-	-
WATER	2,450	1,768	3,000
WORKSHOP FEES	2,300	-	1,500
Services Total	355,431	145,678	238,872
Indirect Costs			
INDIRECT COSTS CHARGES	222,262	-	199,801
Indirect Costs Total	222,262	-	199,801
Expenditures Total	2,631,475	2,018,243	2,740,132
Alternative Education Total	4,291,960	2,928,258	5,371,220

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Adult Education			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	115,000	89,421	115,000
Local Revenues Total	115,000	89,421	115,000
Revenues Total	115,000	89,421	115,000
Expenditures			
Classified			
CLASS SUPV & ADM SALARY~OTHER SUPERVISOR	23,760	24,951	24,474
	-	46,369	-
Classified Total	23,760	71,320	24,474
Benefits			
HEALTH & WELFARE CLASSIFIED	2,911	9,092	2,911
MEDICARE - CLASSIFIED	345	1,020	355
OPEB ACTIVE EMPLOYEE-CLASSIFIED	19	66	19
PERS ~ CLASSIFIED POSITIONS	-	11,764	-
SOCIAL SECURITY (OASDI)~CLASSI	-	2,875	-
STRS ~ CLASSIFIED POSITIONS	4,538	4,766	4,675
UNEMPLOYMENT INS ~ CLASSIFIED	119	357	123
WORKERS COMP ~ CLASSIFIED	259	786	270
Benefits Total	8,191	30,726	8,353
Services			
OTHER CONTRACT SERVICES	135,748	41,239	10,841
Services Total	135,748	41,239	10,841
Indirect Costs			
INDIRECT COSTS CHARGES	30,391	-	-
Indirect Costs Total	30,391	-	-
Expenditures Total	198,090	143,285	43,668
Adult Education Total	313,090	232,706	158,668

College and Career Readiness

The College and Career Readiness (CCR) department includes the Marin County Regional Occupational Program (ROP) and Marin County School to Career Partnership (STC), as well as a team that applies for and manages several countywide grants to support Career Technical Education (CTE) in Marin County high schools and middle schools.

The ROP is committed to leadership in developing and providing high-quality CTE pathways to Marin County students. The ROP closely collaborates with local businesses in designing educational programs, teaching, reinforcing, and enriching core academic curricula; preparing students for gainful employment; providing real world applications of skills that will connect students' present activities and future lives; and preparing students to meet the needs and expectations of employers today and in the future. With a focus on equity, classes and activities are designed to support underrepresented and socioeconomically disadvantaged student populations.

School to Career brings together schools, businesses, and organizations to create exciting educational opportunities for students. School to Career is a project of the Marin County Office of Education working on behalf of the school districts in our community. On-the-job experiences such as internships, job shadows and informational interviews allow students to explore potential careers, think about their future educational goals and develop skills necessary for success in the workplace. Students are provided additional career exploration and work-based learning experiences virtually, such as a job shadow program, career guest speakers and job readiness and career planning workshops. School to Career collaborates with over 200 businesses and organizations, providing learning experiences for the students of today while they are developing their skilled workforce of tomorrow.

The Marin County ROP, in partnership with Marin high school districts, applied for and received a substantial grant to support CTE in Marin County schools. The K-12 Strong Workforce Program (K-12 SWP) and Career Technical Education Incentive Grant (CTEIG) represent ongoing funding that will support career pathways, ROP classes, career academies, work-based learning, and many other CTE learning opportunities. The Marin County ROP intends to apply for this funding, as well as seek additional resources each year to help continue to sustain and grow CTE in Marin County schools.

Through the CCR department, the Marin County Office of Education has launched the development of a new CTE Center located at Terra Linda High School. The CTE Center will be open to students countywide and offer CTE courses in Building and Construction Trades, Automotive Technology, Patient Care, and Education. Transportation will be provided, and classes will be held in the afternoons, evenings, and weekends to allow for maximum accessibility. Substantial funds have been raised for this project through grants and private donations with the support from various industry and private partners.

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
College Career Readiness			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	3,396,647	2,315,305	2,487,676
Other State Revenues Total	3,396,647	2,315,305	2,487,676
Local Revenues			
ALL OTHER FEES AND CONTRACTS	64,704	-	64,700
ALL OTHER LOCAL REVENUES	719,266	1,671,965	30,181
Local Revenues Total	783,970	1,671,965	94,881
Contributions			
CONTRIBUTIONS FR UNRESTR REV	549,580	-	509,216
Contributions Total	549,580	-	509,216
Interfund Transfers in			
OTHER AUTH INTERFUND TF IN	1,000,000	-	-
Interfund Transfers in Total	1,000,000	-	-
Revenues Total	5,730,197	3,987,270	3,091,773
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	10,360	-
CERTIFICATED TEACHER ~ REGULAR	100,249	80,930	84,671
CERTIFICATED TEACHER~EXTRA DTY	13,500	3,801	6,000
DIRECTOR	175,605	175,605	180,874
PROFESSIONAL EXPERT	26,000	14,505	10,000
TEACHER SUBSTITUTES	1,000	-	-
Certificated Total	316,354	285,201	281,545
Classified			
ACCOUNTING SUPPORT SALARIES	8,395	-	34,435
BUSINESS EDUCATION LIAISON	261,732	199,689	283,154
CLASS ASSIST SUPERINTENDENT	23,662	26,565	24,374
CLERICAL & OFFICE ~ OVERTIME	500	180	-
OTHER CLASSIFIED - EXTRA HIRE	4,500	-	-
SECRETARIAL SALARIES	30,472	32,561	32,802
SUPERVISOR	521,122	451,525	536,754
Classified Total	850,383	710,520	911,519
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	158	-
CAR ALLOWANCE CLASSIFIED BEN	-	668	-
CASH IN LIEU CLASSIFIED	-	3,300	-
HEALTH & WELFARE CERTIFICATED	11,685	22,777	35,530
HEALTH & WELFARE CLASSIFIED	125,711	83,008	129,747
MEDICARE - CERTIFICATED	4,415	4,088	4,087
MEDICARE - CLASSIFIED	12,431	10,153	13,225
OPEB ACTIVE EMPLOYEE-CERTIFICA	209	178	209
OPEB ACTIVE EMPLOYEE-CLASSIFIED	909	750	912
PERS ~ CERTIFICATED POSITIONS	-	2,631	-

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
PERS ~ CLASSIFIED POSITIONS	101,925	135,120	118,130
SOCIAL SECURITY (OASDI) ~ CERT	-	1,966	-
SOCIAL SECURITY (OASDI)~CLASSI	24,354	31,357	26,936
STRS ~ CERTIFICATED POSITIONS	57,414	48,315	53,777
STRS ~ CLASSIFIED POSITIONS	86,978	34,170	89,537
UNEMPLOYMENT INS ~ CLASSIFIED	4,286	3,578	4,565
UNEMPLOYMENT INS CERTIFICATED	1,524	1,424	1,338
WORKERS COMP ~ CERTIFICATED	3,319	3,144	3,109
WORKERS COMP ~ CLASSIFIED	9,345	7,881	10,062
Benefits Total	444,505	394,666	491,164
Supplies			
GAS OIL & DIESEL	450	202	450
MATERIALS & SUPPLIES	67,398	25,850	46,107
NONCAPITALIZED EQUIPMENT	23,599	15,391	23,599
Supplies Total	91,447	41,443	70,156
Services			
COMPUTER LEASE	-	-	10,000
CONFERENCES	22,852	8,690	22,852
COPIER CHARGES (COPIES)	800	-	800
DUES & MEMBERSHIPS	119	119	119
FIELD TRIPS	5,975	3,438	2,975
MILEAGE	500	178	580
OTHER CONTRACT SERVICES	104,751	47,103	26,253
OTHER FEES	500	500	-
OTHER LEASES/RENTALS	4,700	3,227	4,700
OUTSIDE PRINTING	1,958	1,399	1,778
PERSONNEL AGENCIES	7,160	-	7,160
POSTAGE	501	437	450
PROF/CONSLTG SVCS & OPER EXPEN	1,704,057	-	25,901
SUBAGREEMENT FOR SERVICE	1,314,477	1,314,405	1,114,477
TELEPHONE	246	-	246
Services Total	3,168,596	1,379,496	1,218,291
Capital Outlay			
EQUIPMENT	22,786	-	-
Capital Outlay Total	22,786	-	-
Indirect Costs			
INDIRECT COSTS CHARGES	203,623	-	171,799
Indirect Costs Total	203,623	-	171,799
Expenditures Total	5,097,694	2,811,326	3,144,474
College Career Readiness Total	10,827,891	6,798,596	6,236,247

The Walker Creek Ranch Fund

Walker Creek Ranch began operating Outdoor Education and Conference Center programs in April 1990. The Ranch is located in West Marin, encompassing 1,741 acres with numerous buildings, a one-acre pond, extensive hiking trail system, and its own potable water and sewage treatment facilities.

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner similar to a commercial business. In an enterprise fund, the intent is to cover the cost of operations through the charges made to program participants.

Historically, the WCR Outdoor School program has annually served 4,500 elementary school children, 500 high school students and parents, and 250 teachers from over 75 schools from Marin County and counties around the Bay Area and beyond. Additionally, the Conference Center program has served approximately 5,000 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

In response to the COVID-19 pandemic Walker Creek Ranch suspended all programs in March 2020. During the 2022-23 school year, Walker Creek Ranch began a pilot reopening, starting with a small conference season in the Fall and an abbreviated outdoor education program in the Spring. During 2022-23, WCR served approximately 2,100 conference guests and 2,300 outdoor students from 45 schools.

The emphasis in 2023-24 is on rebuilding Outdoor School and Conference Center business, while implementing efficient and effective staffing models to meet program needs. Targets have been established for the fiscal year to serve approximately 3,000 conference guests and operate 25 weeks of outdoor school serving over 3,500 students. Overall revenue projections for 2023-24 is approximately \$2.6 million.

To ensure ongoing facility upkeep and improvements, a number of maintenance projects are planned during 2023-24, including roofing and gutter replacement and completion of the MERA radio tower project on Coyote Ridge.

Comparative Budget Report

Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Walker Creek			
Revenues			
Federal Revenues			
CHILD NUTRITION PROGRAMS	52,941	-	35,000
Federal Revenues Total	52,941	-	35,000
Other State Revenues			
CHILD NUTRITION	-	-	45,000
Other State Revenues Total	-	-	45,000
Revenues Total	52,941	-	80,000
Expenditures			
Interfund transfers out			
OTHER AUTH INTERFUND TSF OUT	52,941	-	80,000
Interfund transfers out Total	52,941	-	80,000
Expenditures Total	52,941	-	80,000
Walker Creek Total	105,882	-	160,000

Comparative Budget Report

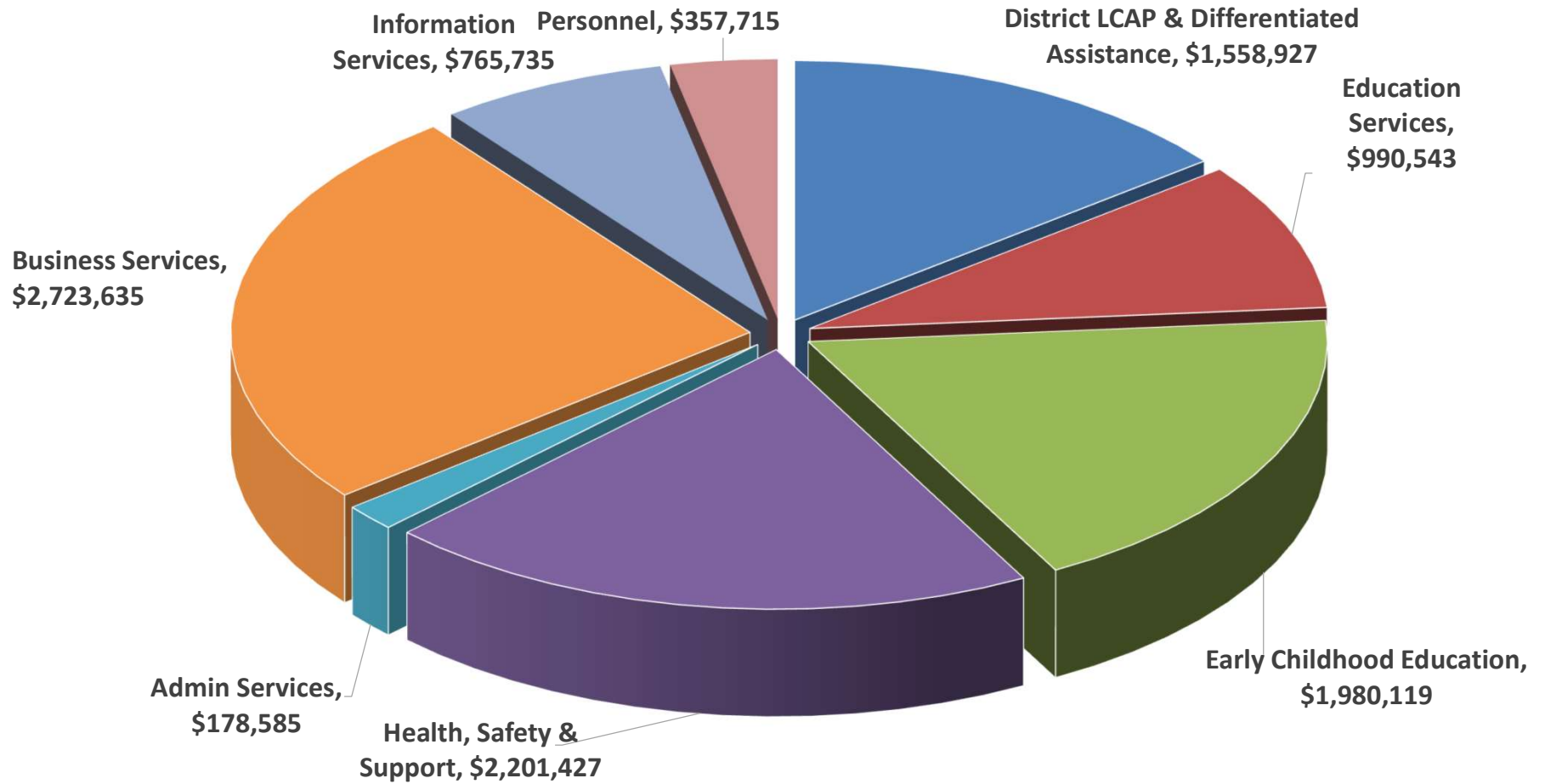
Student Services			
Row Labels	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
M&O			
Expenditures			
Capital Outlay			
ARCHITECTURAL FEES-LAND IMPRV	12,000	12,000	-
CONSTRUCTION MGMT FEE-LAND IMP	37,863	37,863	-
ENVIRONMENTAL STUDIES	5,000	5,000	-
SURVEYS - LAND IMPROVEMENTS	65,514	65,514	-
TESTING COSTS - LAND IMPROV	17,000	17,000	-
Capital Outlay Total	137,377	137,377	-
Expenditures Total	137,377	137,377	-
M&O Total	137,377	137,377	-

District Services

**Marin County Office of Education
2023-24 Budget
District Support Services**

	System of Support	Education Services	Early Childhood Education	Health Safety & Support	Admin Services	Business Services	Information Services	Personnel	District Services Total
Revenues									
LCFF Sources	800,000								800,000
Federal Revenues	90,573	75,660		-					166,233
Other State Revenues	238,679	-	363,854	1,765,467					2,368,000
Local Revenues	393,500	413,000	1,631,400	600,000	-	104,406	641,009		3,783,315
Contributions		-		490,641			217,434		708,075
Revenues Total	1,522,752	488,660	1,995,254	2,856,108	-	104,406	858,443		7,825,623
Expenditures									
Certificated	194,331	177,817	244,871	253,750				98,219	968,988
Classified	272,341	375,028	259,827	755,847	128,766	1,742,093	372,730	139,656	4,046,288
Benefits	171,521	197,170	198,079	327,615	39,819	804,003	177,413	89,840	2,005,460
Supplies	16,786	6,000	57,486	54,000		21,687	16,000		171,959
Services	808,826	173,804	973,857	633,912	10,000	150,532	188,500	30,000	2,969,431
Capital Outlay							11,092		11,092
Indirect Costs	95,122	60,724	245,999	176,303		5,320			583,468
Expenditures Total	1,558,927	990,543	1,980,119	2,201,427	178,585	2,723,635	765,735	357,715	10,756,686
Excess (Deficiency) of Revenues over Expenditures	(36,175)	(501,883)	15,135	654,681	(178,585)	(2,723,635)	92,708	(357,715)	(3,035,469)

Expenditures by Source
2023-24 Adopted Budget



Total \$10,756,686

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County (public, private, independent and parochial) in the areas of professional learning, community engagement and accountability. Our goal is to build and extend collaboration within and across districts and schools, enhance leadership, provide support for effective instructional change, and improve student achievement for each student countywide. The department continues to:

- Collaborate and provide leadership for districts in the areas of curriculum and instruction with an emphasis on equitable access and ensuring specific student groups are supported and emphasized.
- Provide guidance on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Intentionally guide integration of culturally relevant practices into all content areas and strive for interdisciplinary connections.
- Provide support for 17 districts in the creation of their Local Control and Accountability Plans (LCAP) through a collaborative strategic planning process, to the eventual approval in accordance with Education Code and California State Board guidelines.
- Provide support for continued understanding of accountability measures such as the California School Dashboard, California Assessment of Student Performance and Progress (CAASPP and CAA) and English Language Proficiency Assessment for California (ELPAC).
- Provide and procure opportunities for high quality professional learning in a myriad of formats (cohort method, direct service, grant focused, virtual, distance learning, and video) that encourages collaborative and targeted learning that is relevant and based upon best practices and the needs of the districts.
- Offer and expand countywide networks designed to facilitate communication and increased collaboration and promote strategic planning for administrators, coaches, collaborative teams, instructional specialists, and district office personnel.
- Provide support for districts and schools that qualify for Differentiated Assistance and Comprehensive Support and Improvement as well as offer all districts workshops on the Continuous Improvement Cycle and the pedagogy and practices linked to the Science of Improvement.
- Facilitate and participate in the Innovative Learning Team of Marin (ILT-M) working with curriculum and instruction leads from each district to align our work with defined countywide initiatives.

- Maintain the Consolidated Application, Local Control and Accountability Plan (LCAP), School Accountability Report Card (SARC), and LCAP Federal Addendum.
- Maintain and coordinate the standardized testing (CAASPP, CAA, ELPAC, PFT) for the students who attend the MCOE programs.
- Provide support to districts for a variety of recognition programs such as Teacher of the Year, Student of the Week, Golden Bell, etc.
- Facilitate the Marin County Teacher Induction Program, an accredited countywide consortium, to develop and retain new teachers with a robust mentoring system to promote continuous improvement and reflection during the first two years of teaching.
- Maintain fiscal responsibility as the consortia lead for the Title III Limited English Proficient (LEP) funds on behalf of Marin County public schools.
- Participate in Region 4 cohorts including the Communities of Practice in the areas of Literacy, Ethnic Studies, History-Social Science, Multilingual Learner Leadership, and Health Education.
- Participate as the educational liaison on various collaborative initiatives on behalf of Marin Homeless and Foster Youth.
- Continue to provide management to various grants designed to supplement and enhance the educational programs of districts to attack the widening achievement gap.
- Provide support to districts and schools identified as Williams Schools to ensure compliance with regulations.
- Serve as the hub for countywide student academic competitions (ex. middle school Mathletes and high school Mock Trial) and athletic championship competitions (ex. middle School Track and Field and Cross Country).

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Education Services			
Revenues			
Federal Revenues			
ALL OTHER FEDERAL REVENUES	417,622	148,674	75,660
Federal Revenues Total	417,622	148,674	75,660
Other State Revenues			
ALL OTHER STATE REVENUES	-	3,324	-
Other State Revenues Total	-	3,324	-
Local Revenues			
ALL OTHER LOCAL REVENUES	523,900	479,136	413,000
Local Revenues Total	523,900	479,136	413,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	10,000	-	-
Contributions Total	10,000	-	-
Revenues Total	951,522	631,134	488,660
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	161,871	165,090	85,151
CERTIFICATED TEACHER~EXTRA DTY	4,963	-	-
COORDINATOR/PROGRAM MANAGER	151,883	112,393	65,729
DIRECTOR	66,116	66,905	26,937
Certificated Total	384,833	344,388	177,817
Classified			
ACCOUNTING SUPPORT SALARIES	41,473	41,640	42,571
CLASS SUPV & ADM SALARY~OTHER	62,474	81,090	61,183
CLERICAL & OFFICE ~ EXTRA DUTY	738	-	-
CLERICAL & OFFICE ~ EXTRA HIRE	-	2,888	-
CLERICAL & OFFICE ~ OVERTIME	10,100	1,240	-
MCOE SALARY SAVINGS	(19,153)	-	-
PROFESSIONAL EXPERT	10,000	-	80,000
SECRETARIAL SALARIES	52,982	45,087	104,634
SUPERVISOR	84,116	84,116	86,640
Classified Total	242,730	256,061	375,028
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	5,100	3,150	-
HEALTH & WELFARE CERTIFICATED	26,967	23,296	13,112
HEALTH & WELFARE CLASSIFIED	33,896	31,827	30,353
MCOE CLASS SALARY SAVINGS	(847)	-	-
MEDICARE - CERTIFICATED	5,237	4,929	2,583
MEDICARE - CLASSIFIED	3,720	3,480	5,445
OPEB ACTIVE EMPLOYEE-CERTIFICA	184	175	99
OPEB ACTIVE EMPLOYEE-CLASSIFIED	142	289	143
PERS ~ CLASSIFIED POSITIONS	30,399	43,342	60,621

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
SOCIAL SECURITY (OASDI)~CLASSI	7,010	10,036	14,091
STRS ~ CERTIFICATED POSITIONS	74,502	65,778	33,966
STRS ~ CLASSIFIED POSITIONS	27,412	15,488	28,235
UNEMPLOYMENT INS ~ CLASSIFIED	1,283	1,279	1,521
UNEMPLOYMENT INS CERTIFICATED	1,805	1,737	894
WORKERS COMP ~ CERTIFICATED	3,938	3,835	1,964
WORKERS COMP ~ CLASSIFIED	2,797	2,825	4,143
Benefits Total	223,545	211,466	197,170
Supplies			
MATERIALS & SUPPLIES	13,175	3,139	2,000
NONCAPITALIZED EQUIPMENT	4,000	-	4,000
PRINTER TONER	260	-	-
Supplies Total	17,435	3,139	6,000
Services			
COMPUTER LEASE	7,230	-	16,230
CONFERENCES	5,200	2,308	5,200
COPIER CHARGES (COPIES)	6,000	-	5,850
DUES & MEMBERSHIPS	500	450	500
MEETINGS	400	-	-
MILEAGE	500	68	500
OTHER CONTRACT SERVICES	306,358	138,493	135,174
OUTSIDE PRINTING	200	-	-
PERSONNEL AGENCIES	10,000	10,000	10,000
POSTAGE	200	346	350
PROF/CONSLTG SVCS & OPER EXPEN	89,821	-	-
RENTALS LEASES & REPAIRS	31,000	18,764	-
SUBAGREEMENT FOR SERVICE	-	-	-
TRANSFERS OF DIRECT COSTS	-	-	-
Services Total	457,409	170,429	173,804
Indirect Costs			
INDIRECT COSTS CHARGES	93,544	-	60,724
Indirect Costs Total	93,544	-	60,724
Expenditures Total	1,419,496	985,483	990,543
Education Services Total	2,371,018	1,616,617	1,479,203

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
System of Support			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	700,000	-	800,000
LCFF Sources Total	700,000	-	800,000
Federal Revenues			
ALL OTHER FEDERAL REVENUES	141,248	11,691	90,573
Federal Revenues Total	141,248	11,691	90,573
Other State Revenues			
ALL OTHER STATE REVENUES	464,549	225,115	238,679
Other State Revenues Total	464,549	225,115	238,679
Local Revenues			
ALL OTHER FEES AND CONTRACTS	91,790	9,555	-
ALL OTHER LOCAL REVENUES	381,161	344,088	393,500
Local Revenues Total	472,951	353,643	393,500
Revenues Total	1,778,748	590,449	1,522,752
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	95,833	102,699	127,724
COORDINATOR/PROGRAM MANAGER	27,261	31,870	49,296
DIRECTOR	48,731	47,073	17,311
PROFESSIONAL EXPERT	48,260	39,684	-
Certificated Total	220,085	221,326	194,331
Classified			
ACCOUNTING SUPPORT SALARIES	32,918	29,737	33,988
BUSINESS MANAGER	45,956	45,955	47,355
CLASS ASSIST SUPERINTENDENT	55,475	45,422	50,106
CLASS SUPV & ADM SALARY~OTHER	35,641	18,712	36,712
CLERICAL & OFFICE ~ OVERTIME	-	363	-
DIRECTOR	33,684	34,181	36,436
MCOE SALARY SAVINGS	(2,075)	-	-
PROFESSIONAL EXPERT	41,303	51,049	32,193
SECRETARIAL SALARIES	55,427	22,005	22,663
SUPERVISOR	2,865	3,579	-
SUPERVISOR/ACCOUNTANT	12,263	12,106	12,888
Classified Total	313,457	263,109	272,341
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,050	-
CAR ALLOWANCE CLASSIFIED BEN	-	2,100	-
HEALTH & WELFARE CERTIFICATED	12,796	13,141	14,406
HEALTH & WELFARE CLASSIFIED	32,974	23,077	22,741
MCOE CLASS SALARY SAVINGS	(925)	-	-
MEDICARE - CERTIFICATED	3,190	2,926	2,819

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
MEDICARE - CLASSIFIED	4,389	3,213	3,956
OPEB ACTIVE EMPLOYEE-CERTIFICA	84	88	96
OPEB ACTIVE EMPLOYEE-CLASSIFIED	154	160	117
PERS ~ CLASSIFIED POSITIONS	68,278	48,692	62,871
SOCIAL SECURITY (OASDI)~CLASSI	15,668	11,391	13,033
STRS ~ CERTIFICATED POSITIONS	42,037	38,941	37,119
STRS ~ CLASSIFIED POSITIONS	11,327	4,033	7,013
UNEMPLOYMENT INS ~ CLASSIFIED	1,513	1,167	1,223
UNEMPLOYMENT INS CERTIFICATED	1,100	1,025	973
WORKERS COMP ~ CERTIFICATED	2,402	2,261	2,144
WORKERS COMP ~ CLASSIFIED	3,303	2,568	3,010
Benefits Total	198,290	155,833	171,521
Supplies			
MATERIALS & SUPPLIES	42,203	29,052	16,586
NONCAPITALIZED EQUIPMENT	14,000	6,945	-
PRINTER TONER	500	-	-
WORKSHOP SUPPLIES	400	-	200
Supplies Total	57,103	35,997	16,786
Services			
COMPUTER LEASE	3,000	-	-
CONFERENCES	56,200	6,833	46,800
COPIER CHARGES (COPIES)	1,500	-	1,500
DUES & MEMBERSHIPS	1,800	1,800	2,800
FIELD TRIPS	5,000	-	-
IMC CHARGES	50	-	50
MEETINGS	800	-	-
MILEAGE	2,940	81	1,700
OTHER CONTRACT SERVICES	507,764	208,420	375,667
OTHER FEES	4,363	4,360	-
OTHER LEASES/RENTALS	12,660	5,565	-
OTHER SERVICES	500	378	500
OUTSIDE PRINTING	2,837	1,637	350
PERSONNEL AGENCIES	80,400	26,000	78,900
POSTAGE	400	18	200
PROF/CONSLTG SVCS & OPER EXPEN	236,574	-	304,984
WORKSHOP FEES	(13,525)	-	(4,625)
Services Total	903,263	255,092	808,826
Indirect Costs			
INDIRECT COSTS CHARGES	113,227	-	95,122
Indirect Costs Total	113,227	-	95,122
Expenditures Total	1,805,425	931,357	1,558,927
System of Support Total	3,584,173	1,521,806	3,081,679

Early Childhood Education

The Marin County Office of Education (MCOE) Early Childhood Education Department provides services to educators and programs serving children up to age five (5) with the goal of increasing sustainable equitable high quality early care and education environments for all children in Marin County. We do this by providing support to ensure that early care and education teaching and administrative staff can provide healthy, nurturing, and equitable learning environments for all children. Funding and conditions for this work with more than 400 educators and 1,400 children, is provided by the Marin Community Foundation, First 5 California, First 5 Marin, California Department of Social Services, and the California Department of Education. By aligning and leveraging resources in the County, and collaborating with partners in the community, the MCOE Early Childhood Education Department provides the following direct services to professionals in the early care and education community throughout Marin County.

Assessment:

- Assess *needs* of Early Learning programs and early care and education staff through annual surveys, evaluations, interviews, and data collection with valid and reliable assessment tools.
- Utilize data to inform the Early Childhood Education department's focus, process, strategies and supports including professional development, technical assistance, and coaching.
- Assess quality and track growth of educators and programs using valid and reliable tools such as: Classroom Assessment Scoring System (CLASS); Environmental Rating Scales (ERS); Inclusive Classroom Profile (ICP); Program Administration Scale (PAS); and; Anti-Bias Checklist; and Teaching Pyramid Observation Tool (TPOT).
- Provide training in Spanish and English on assessment tools to all site staff.
- Maintain database using HUBBE, of all staff, sites, and programs in Marin Quality Counts (MQC).
- Implements *Quality Rating* and *Monitoring* based on State Quality Rating and Improvement System (Quality Counts California QRIS) Matrix.
- Evidence-Based Data Exchange between preschool and elementary school teachers, including families using the DRDP

Professional Development, Training and Technical Assistance:

- Provide high quality, equity driven, professional development by national, local and staff experts.
- Provide technical assistance and training to Early Learning program leaders on California's Early Learning and Development System (Early Learning Foundations, Frameworks and TK Implementation Guide) Quality Ratings and Systems Improvement, Anti-Bias Education, CLASS, ERS, ICP, TPOT, and HUBBE.
- Provide training and technical assistance for educators and administrators on child assessment (observation and developmental screening) tools: Desired Results Development Profile 2015 for educators working with children ages 0-5 year, (DRDP 2015), DRDP-K, for Kindergarten Teachers, Ages and Stages Questionnaire (ASQ) and Ages and Stages Questionnaire Social Emotional (ASQ-SE).
- Assist school districts with PreK and TK classrooms on program development, curriculum and alignment, funding terms and conditions for public school programs, grant applications for preschool programs and transcript evaluation.

- Facilitate technical assistance and training to educators and administrators on inclusive preschool practices, anti-bias education, and multilingual learners.

Coaching:

- Provide practice and relationship-based coaching for educators and caregivers in Marin Quality Counts (MQC) early care and education programs.
- Support coaches' professional development through County-Wide and Regional Coaching workshops, meetings, trainings and learning communities.
- Coaches are authorized, experienced, highly qualified experts in the field.

Partnerships/Collaboration:

- Collaborate with community, regional and state early learning partners on the Quality Rating Improvement System (QRIS), Quality Counts California.
- Collaborate with Regional partners to provide professional development, build capacity, and develop strong communities of practice.
- Collaborates with State Teaching Pyramid Leadership Team on implementation, training, coaching.
- Facilitate inclusive practices in early care and education programs.
- Collaborate with early education partners to provide resources and support early learning programs as needed and avoid duplication of effort.
- Build partnerships between PreK/TK/K teachers in Communities of Practice with shared data and workshops focused on anti-bias in early education.

Workforce Supports:

- Leadership development and support through workshops, mentoring and Professional Learning Communities.
- Professional growth and academic guidance for early learning educators toward degree attainment, child development permit attainment or retention, or TK requirements.
- Provide support in Child Development Permit application, renewal and upgrades.
- Provide and manage incentive and financial award program for professional growth and academic achievement.
- Promote additional professional growth pathways for early learning practitioners (to become assessors, coaches, mentors).
- Provide workshops in Spanish to meet needs of Spanish speaking early learning professionals.
- Ensure simultaneous Spanish-English translation of all early learning workshops and provide bi-lingual assessors, trainers, and coaches.

Grants Management:

- Marin Community Foundation:
 - PreK-3rd /Early Childhood Education Quality Improvement Initiative
 - Teaching Through the Arts
- First 5 Marin:
 - Project Coordinator for ECE Department
 - Kindergarten Readiness Program
- First 5 California
 - IMPACT Legacy

- California Department of Education:
 - Universal PreK (UPK) County Wide Implementation and Planning Grant for COEs
 - Early Education Teacher Development (EETD)
 - California State Preschool Program, Quality Rating Improvement System Block Grant (CSPP QRIS BG)
 - UPK Mixed Delivery System – LPC leads
- California Department of Social Services:
 - Local Planning Council (Marin County Child Care Commission)
 - Quality Counts California Block Grant
 - Quality Counts California Workforce Pathways Grant

MCOE Early Childhood Education Department Coordination roles and responsibilities for grants:

- Monitor and provide current research, programs, standards, grants, and state and local issues that are relevant to Early Care and Education to the Early Learning Community.
- Provide narrative, review, and inform fiscal reports for all early learning grants on quarterly or semi-annual basis.
- Coordinate, manage, and leverage funding to meet each grant requirement.
- Consult with development of Inclusive Preschool program.
- Participate in State or regional Quality Rating Improvement System workgroups.
- Participate in California Child Care Coordinator Association meetings.
- Participate in California and regional policy workgroups, informational meetings.
- Facilitate coordination and support for UPK/UTK with Marin County School Districts and Early Learning partners.

Marin Quality Counts (MQC) Consortia:

- Provide oversight, coordination, and reports of Quality Rating Improvement System (QRIS).
- Coordinate Consortia meetings with stakeholders: Marin Child Care Council, First 5 Marin, College of Marin, Marin County Child Care Commission, and Representatives from various early learning partners.
- Participate in local, regional, and state CA QRIS and Regional HUB meetings and work groups.
- Ensures all Consortium partners actively participate by providing regular and ongoing updates, alerting partners of progress in the planning process, implementation of the QRIS/Marin Quality Counts (MQC), recruitment of early care and education providers as participants, next steps in decision making, availability of resources, professional development, training and technical assistance, and public outreach.
- Disseminates technical assistance information and ways to support public outreach opportunities for engagement with community partners as a collaborative effort to reach all potential partners in the local QRIS efforts.

Marin County Child Care Commission (LPC -Local Planning Council)

- Coordinate Commission meetings
- Coordinate annual Needs Assessment, Zip Code Priorities Report, County Master Plan
- Recruit Commissioners from required sectors of the communities
- Advocate for community childcare needs
- Participate in Statewide meetings for Child Care Coordinators
- Participate in Marin County Quality Counts Consortia Meetings and workgroups
- Report to Executive Committee of the Child Care Commission
- Manage UPK Mixed Delivery system grant

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Early Childhood Education			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	179,561	108,854	363,854
Other State Revenues Total	179,561	108,854	363,854
Local Revenues			
ALL OTHER FEES AND CONTRACTS	-	-	15,135
ALL OTHER LOCAL REVENUES	1,601,437	1,223,671	1,616,265
Local Revenues Total	1,601,437	1,223,671	1,631,400
Revenues Total	1,780,998	1,332,525	1,995,254
Expenditures			
Certificated			
COORDINATOR/PROGRAM MANAGER	151,686	151,686	156,238
DIRECTOR	84,203	85,278	86,633
PROFESSIONAL EXPERT	1,410	1,754	2,000
Certificated Total	237,299	238,718	244,871
Classified			
ACCOUNTING SUPPORT SALARIES	23,225	23,318	23,840
CLASS SUPV & ADM SALARY~OTHER	128,863	120,289	104,196
CLERICAL & OFFICE ~ EXTRA HIRE	1,000	-	-
CLERICAL & OFFICE ~ OVERTIME	1,000	-	-
MCOE SALARY SAVINGS	(53,892)	-	-
PROFESSIONAL EXPERT	53,897	49,788	-
SECRETARIAL SALARIES	40,481	18,620	60,554
SUPERVISOR	52,318	45,151	71,237
Classified Total	246,892	257,166	259,827
Benefits			
HEALTH & WELFARE CERTIFICATED	19,101	17,013	13,994
HEALTH & WELFARE CLASSIFIED	29,798	25,322	24,449
MCOE CLASS SALARY SAVINGS	(18,649)	-	-
MEDICARE - CERTIFICATED	3,437	3,380	3,556
MEDICARE - CLASSIFIED	4,030	3,386	2,736
OPEB ACTIVE EMPLOYEE-CERTIFICA	172	173	177
OPEB ACTIVE EMPLOYEE-CLASSIFIED	320	216	357
PERS ~ CLASSIFIED POSITIONS	76,508	52,692	69,325
SOCIAL SECURITY (OASDI)~CLASSI	18,692	14,482	16,115
STRS ~ CERTIFICATED POSITIONS	45,322	45,595	46,775
STRS ~ CLASSIFIED POSITIONS	9,993	-	13,608
UNEMPLOYMENT INS ~ CLASSIFIED	1,391	1,169	946
UNEMPLOYMENT INS CERTIFICATED	1,186	1,194	1,229
WORKERS COMP ~ CERTIFICATED	2,585	2,632	2,729
WORKERS COMP ~ CLASSIFIED	3,029	2,579	2,083
Benefits Total	196,915	169,833	198,079

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Supplies			
MATERIALS & SUPPLIES	200,244	128,895	56,586
PRINTER TONER	892	-	900
Supplies Total	201,136	128,895	57,486
Services			
CONFERENCES	9,917	-	9,917
COPIER CHARGES (COPIES)	2,000	-	2,000
DUES & MEMBERSHIPS	250	280	1,000
INTERNET	2,000	1,140	2,000
MEETINGS	500	-	500
MILEAGE	3,250	1,865	3,400
OTHER CONTRACT SERVICES	1,127,542	656,524	921,140
OTHER LEASES/RENTALS	4,000	1,195	8,000
OUTSIDE PRINTING	100	-	200
PERSONNEL AGENCIES	63,362	43,862	24,000
POSTAGE	950	342	800
PROF/CONSLTG SVCS & OPER EXPEN	10,899	-	-
TRANSFERS OF DIRECT COSTS	-	-	-
WORKSHOP FEES	900	-	900
Services Total	1,225,670	705,208	973,857
Indirect Costs			
INDIRECT COSTS CHARGES	230,008	-	245,999
Indirect Costs Total	230,008	-	245,999
Expenditures Total	2,337,920	1,499,820	1,980,119
Early Childhood Education Total	4,118,918	2,832,345	3,975,373

Health, Safety, and Support

The Health, Safety, and Support department works closely with all MCOE departments and the 17 Marin County public school districts to support mental health and wellbeing, student voice and empowerment, substance use prevention and education, and health and safety. The Health, Safety, and Support department makes progress in these areas via partnerships, community, preparedness, innovation, service, and shared learning. Below are specific examples of the work:

- Lead and facilitate monthly Wellness Collaborative meetings with mental health providers across all districts. This county-wide forum creates opportunities to resource share, problem solve and strengthen mental health service delivery.
- Suicide Prevention, Intervention, and Postvention training that is evidence based and establishes common practices county-wide. When necessary, the Health, Safety, and Support staff respond to school site crises related to student and staff deaths.
- Tobacco Use Prevention Education and overall substance use prevention education training, curriculum and outreach provided to our districts and community. Special emphasis this year on Fentanyl awareness and Narcan distribution to all school sites.
- Student Wellness Ambassador Program (SWAP)- a youth led, equity focused and centralized approach to normalize discussion about mental health between and among youth, empower youth to provide supports to one another by resource sharing.
- Leadership and training for school districts in Safe Schools programs including the Marin Schools Emergency Preparedness Council and Safe Schools Programs, and implementation of Comprehensive School Safety Plans, and School Campus Security and Safety Training.
- Coordination and support between schools and law enforcement and emergency first responders through the School Law Enforcement Partnership, the Marin Emergency Radio Authority (MERA), the Marin County Office of Emergency Services, and participation on the County of Marin Disaster and Citizens Corps Council.
- Leadership, coordination and support between schools and Public Health in development and implementation of COVID Safety Protocols and Procedures and other health-related matters.

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Health Safety & Support			
Revenues			
Federal Revenues			
ALL OTHER FEDERAL REVENUES	715,631	195,424	-
Federal Revenues Total	715,631	195,424	-
Other State Revenues			
ALL OTHER STATE REVENUES	1,012,608	1,142,012	1,765,467
Other State Revenues Total	1,012,608	1,142,012	1,765,467
Local Revenues			
ALL OTHER LOCAL REVENUES	667,033	303,589	600,000
Local Revenues Total	667,033	303,589	600,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	559,565	-	490,641
Contributions Total	559,565	-	490,641
Revenues Total	2,954,837	1,641,025	2,856,108
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	97,663	152,395	204,454
COORDINATOR/PROGRAM MANAGER	87,758	46,645	49,296
DIRECTOR	56,902	58,535	-
Certificated Total	242,323	257,575	253,750
Classified			
CLASS ASSIST SUPERINTENDENT	189,555	101,524	170,611
CLASS SUPV & ADM SALARY~OTHER	160,844	198,177	296,522
CLERICAL & OFFICE ~ OVERTIME	1,000	302	-
MCOE SALARY SAVINGS	(11,084)	-	-
PROFESSIONAL EXPERT	30,967	12,909	-
SECRETARIAL SALARIES	64,171	59,421	69,512
SUPERVISOR	276,746	191,727	219,202
Classified Total	712,199	564,060	755,847
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,725	-
CAR ALLOWANCE CLASSIFIED BEN	-	3,850	-
HEALTH & WELFARE CERTIFICATED	19,422	17,802	17,875
HEALTH & WELFARE CLASSIFIED	51,540	62,457	62,174
MEDICARE - CERTIFICATED	3,619	3,755	3,681
MEDICARE - CLASSIFIED	7,506	8,157	9,361
OPEB ACTIVE EMPLOYEE-CERTIFICA	98	122	120
OPEB ACTIVE EMPLOYEE-CLASSIFIED	425	458	483
PERS ~ CERTIFICATED POSITIONS	-	18,397	-
PERS ~ CLASSIFIED POSITIONS	125,974	73,941	99,932
SOCIAL SECURITY (OASDI) ~ CERT	-	4,496	-
SOCIAL SECURITY (OASDI)~CLASSI	25,442	14,500	19,385

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
STRS ~ CERTIFICATED POSITIONS	46,284	35,346	48,467
STRS ~ CLASSIFIED POSITIONS	36,029	51,265	51,709
UNEMPLOYMENT INS ~ CLASSIFIED	2,588	2,823	3,234
UNEMPLOYMENT INS CERTIFICATED	1,248	1,296	1,271
WORKERS COMP ~ CERTIFICATED	2,720	2,861	2,800
WORKERS COMP ~ CLASSIFIED	5,646	6,229	7,123
Benefits Total	328,541	309,480	327,615
Supplies			
MATERIALS & SUPPLIES	116,075	68,490	52,000
NONCAPITALIZED EQUIPMENT	17,370	5,718	2,000
OFFICE SUPPLIES	5,000	5,000	-
Supplies Total	138,445	79,208	54,000
Services			
ADVERTISING	1,150	999	1,150
COMPUTER LEASE	-	-	6,000
CONFERENCES	7,220	1,886	1,500
COPIER CHARGES (COPIES)	1,000	-	-
DUES & MEMBERSHIPS	300	250	-
LAUNDRY/CLEANING	-	-	-
MILEAGE	2,000	235	500
OTHER CONTRACT SERVICES	770,825	631,172	622,562
OTHER FEES	1,000	153	1,000
OTHER LEASES/RENTALS	1,500	1,500	-
OTHER REPAIRS	-	-	-
OUTSIDE PRINTING	3,360	284	500
POSTAGE	2,450	305	700
PROF/CONSLTG SVCS & OPER EXPEN	409,819	10,000	-
SUBAGREEMENT FOR SERVICE	132,000	94,000	-
TRANSFERS OF DIRECT COSTS	-	-	-
Services Total	1,332,624	740,784	633,912
Indirect Costs			
INDIRECT COSTS CHARGES	159,651	-	176,303
Indirect Costs Total	159,651	-	176,303
Expenditures Total	2,913,783	1,951,107	2,201,427
Health Safety & Support Total	5,868,620	3,592,132	5,057,535

Administrative Services

County Offices of Education (COEs) are by definition, a regionalization of school district support and oversight. The Marin County Office of Education provides a variety of administrative support services to school districts, *students, and families*.

The Marin County Board of Education acts as an appellate board for interdistrict and expulsion appeals, *approves all real estate transactions, and approves the budget*.

The Marin County Superintendent of Schools and designated staff members provide administrative assistance to districts in policy development; the dissemination of public information, school district organization, guidance, and support surrounding the implementation of newly adopted legislation and general administrative inquiries.

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Admin Services			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	-	1,680	-
Local Revenues Total	-	1,680	-
Revenues Total	-	1,680	-
Expenditures			
Classified			
COORDINATOR	125,016	-	128,766
Classified Total	125,016	-	128,766
Benefits			
HEALTH & WELFARE CLASSIFIED	10,733	-	11,220
MEDICARE - CLASSIFIED	1,813	-	1,868
OPEB ACTIVE EMPLOYEE-CLASSIFIED	71	-	71
STRS ~ CLASSIFIED POSITIONS	23,878	-	24,595
UNEMPLOYMENT INS ~ CLASSIFIED	625	-	644
WORKERS COMP ~ CLASSIFIED	1,363	-	1,421
Benefits Total	38,483	-	39,819
Services			
CONFERENCES	5,855	3,015	-
LEGAL SERVICE	10,000	-	10,000
Services Total	15,855	3,015	10,000
Expenditures Total	179,354	3,015	178,585
Admin Services Total	179,354	4,695	178,585

District Business Services

District Business (External) Services is committed to providing professional, efficient service to benefit the students, families, employees, and organizations of Marin County schools.

District Business Services provides accounting, budgeting, auditing, and advisory and support services to 17 Marin County school districts, two (2) charter schools and one (1) joint powers agency (JPA).

The department is responsible for fiscal oversight of annual budgets of approximately \$600 million for all Marin County school districts. Technical assistance and fiscal guidance are also provided to all Marin County school districts which include fiscal oversight, as legislatively required, to monitor and intervene should any of the educational agencies be at risk of becoming fiscally insolvent.

District Business Services works in collaboration with Education Services to provide support, training, review, and approval of all 17 district Local Control and Accountability Plans (LCAPs).

This department also provides all business services including budget preparation, payroll and accounts payable, maintenance of the financial records, preparation of the financial reports, and assistance in the development and preparation of the Local Control and Accountability Plans (LCAPs) for two small districts in Marin County. In addition, the department also provides contracted business support services as needed by districts.

District Business Services provides fiscal support to the Marin County Special Education Local Plan Area (SELPA) which is comprised of all Marin County districts and the County Office of Education (COE). Business support services include preparing all fiscal allocation plans, budgets and financial reports, annual pupil counts, financial models and analyses in support of subcommittee work and the preparation of the Annual Budget Plan, Maintenance of Effort, Federal Excess Cost compliance, and eligibility reports that encompass all Marin County districts.

Additional service areas include:

- Certifying attendance reports to the California Department of Education (CDE) for the COE, all 17 school districts and two (2) charter schools.
- Working closely with the County of Marin to prepare and submit certified property tax reports encompassing all Marin County school districts to the California Department of Education (CDE).
- Resolving findings in the annual financial audit reports for all 17 districts.
- Assisting all districts with Grand Jury information requests where we can lend efficiency to the data collections requested.

Business Operations and Financial System

This year we reorganized the business services department to acknowledge that the operations team serves both Districts and the MCOE. In preparation for a potential change in the financial system used by MCOE and all 17 school districts this restructure is also designed to provide greater resources for training in business office systems.

The primary services provided by the business operations and financial system team will be include:

- Preparing accounting and reporting to State Teacher's Retirement System (STRS), Public Employee's Retirement System (PERS), and other payroll related agencies, including all payroll tax reporting and payroll garnishments for the County Office including the California Collaborative for Educational Excellence (CCEE) and 16 of the 17 school districts.
- Distributing approximately \$650 million in revenues received from the State and the County of Marin Treasury to the COE, all 17 districts and both charter schools.
- Processing payroll and vendor payments for the COE and 16 of the 17 school districts.
- Preparing year-end financial statements for districts' bond interest and redemption funds from the Auditor/Treasurer's general ledger.
- Working closely with the County of Marin to manage the individual funds maintained in the County Treasury for all districts.
- Entering all deposits, interfund transfers, stop payments, and any other cash transaction recorded to the districts' and the County Office's general ledger to the county treasury.
- Acting as the interface with the County of Marin Department of Finance to maintain all school district users needing access to the County financial system to balance cash in County treasury. Trains all users and troubleshoots access issues.

These services will be expanded upon in 2023-24 to provide training in the financial system for MCOE and all 17 districts.

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Business Services			
Revenues			
Local Revenues			
ALL OTHER FEES AND CONTRACTS	24,726	-	24,726
ALL OTHER LOCAL REVENUES	79,680	1,360	79,680
Local Revenues Total	104,406	1,360	104,406
Revenues Total	104,406	1,360	104,406
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	342,611	313,976	353,648
BUSINESS MANAGER	216,345	222,624	110,495
CLASS ASSIST SUPERINTENDENT	225,736	174,248	225,476
CLERICAL & OFFICE ~ OVERTIME	15,000	772	-
DIRECTOR	170,225	169,984	486,450
MCOE SALARY SAVINGS	(48,166)	-	-
PROFESSIONAL EXPERT	111,000	253,711	-
SECRETARIAL SALARIES	44,889	24,817	31,735
SUPERVISOR	2,865	3,579	-
SUPERVISOR/ACCOUNTANT	392,545	364,099	534,289
Classified Total	1,473,050	1,527,810	1,742,093
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,800	8,225	6,000
HEALTH & WELFARE CLASSIFIED	146,614	138,229	180,128
MCOE CLASS SALARY SAVINGS	(15,334)	-	-
MEDICARE - CLASSIFIED	21,216	20,031	25,271
OPEB ACTIVE EMPLOYEE-CLASSIFIED	655	1,037	785
PERS ~ CLASSIFIED POSITIONS	373,680	318,318	464,799
SOCIAL SECURITY (OASDI)~CLASSI	87,112	75,119	99,832
STRS ~ CLASSIFIED POSITIONS	20,338	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	7,316	7,055	7,960
WORKERS COMP ~ CLASSIFIED	15,949	15,529	19,228
Benefits Total	659,346	583,543	804,003
Supplies			
MATERIALS & SUPPLIES	13,937	3,196	13,937
NONCAPITALIZED EQUIPMENT	2,000	404	2,000
OFFICE SUPPLIES	2,000	-	2,000
PERIODICALS & MAGAZINES	463	463	750
PRINTER TONER	2,500	-	2,500
WORKSHOP SUPPLIES	500	-	500
Supplies Total	21,400	4,063	21,687
Services			
COMPUTER LEASE	9,900	-	15,000
CONFERENCES	10,500	4,254	10,500

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COPIER CHARGES (COPIES)	2,000	-	2,000
DUES & MEMBERSHIPS	5,587	3,890	5,587
EMPLOYMENT COSTS	10,720	-	10,720
MEETINGS	1,500	152	1,500
MILEAGE	3,500	873	3,700
OTHER CONTRACT SERVICES	2,700	3,516	4,060
OTHER FEES	1,000	625	1,000
OUTSIDE PRINTING	700	71	700
PERSONNEL AGENCIES	86,150	81,022	86,150
POSTAGE	2,000	440	2,050
PROFESSIONAL CONSULTING SVCS	7,140	7,165	7,140
WORKSHOP FEES	425	-	425
Services Total	143,822	102,008	150,532
Indirect Costs			
INDIRECT COSTS CHARGES	5,320	-	5,320
Indirect Costs Total	5,320	-	5,320
Expenditures Total	2,302,938	2,217,424	2,723,635
Business Services Total	2,407,344	2,218,784	2,828,041

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 17 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

The department provides Aeries student information systems for the Marin County Office of Education's Alternative Education and Special Education programs. Additionally, the department provides Aeries student information systems support for the following school districts: Bolinas-Stinson, Lagunitas, Mill Valley, Nicasio, Ross Valley, Sausalito-Marín City, and Shoreline Unified.

The department provides countywide trainings for business and office applications, statewide reporting, E-rate funding, and Aeries support.

The department provides internet access to Marin County school districts via the K12 High Speed Network including help desk, web filtering and firewall services.

The department maintains the hardware, software and networking needs of County Office staff, Alternative Education and Special Education classrooms, speech and language staff, nurses, and resource specialists throughout Marin County.

The department provides all technical equipment set up for internal and external meeting room reservations, assisting with some part of revenue generation.

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Information Services			
Revenues			
Local Revenues			
ALL OTHER FEES AND CONTRACTS	508,543	-	641,009
ALL OTHER LOCAL REVENUES	14,219	8,095	-
Local Revenues Total	522,762	8,095	641,009
Contributions			
CONTRIBUTIONS FR UNRESTR REV	78,839	-	217,434
Contributions Total	78,839	-	217,434
Revenues Total	601,601	8,095	858,443
Expenditures			
Classified			
BUSINESS MANAGER	5,743	6,073	-
CLASS ASSIST SUPERINTENDENT	37,881	38,592	50,106
CLERICAL & OFFICE ~ OVERTIME	1,500	362	-
DIRECTOR	65,065	65,521	70,130
MANAGER	115,884	115,884	121,954
MCOE SALARY SAVINGS	(2,075)	-	-
OTHER SUPPORT SALARIES	53,157	52,320	56,608
PROFESSIONAL EXPERT	13,800	30,329	-
SECRETARIAL SALARIES	10,820	8,770	73,932
Classified Total	301,775	317,851	372,730
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	-	2,885	-
HEALTH & WELFARE CLASSIFIED	29,994	30,175	45,093
MCOE CLASS SALARY SAVINGS	(925)	-	-
MEDICARE - CLASSIFIED	4,219	4,133	5,409
OPEB ACTIVE EMPLOYEE-CLASSIFIED	152	207	162
PERS ~ CLASSIFIED POSITIONS	73,587	72,833	99,447
SOCIAL SECURITY (OASDI)~CLASSI	16,684	16,686	21,321
STRS ~ CLASSIFIED POSITIONS	2,463	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	1,455	1,517	1,866
WORKERS COMP ~ CLASSIFIED	3,170	3,337	4,115
Benefits Total	130,799	131,773	177,413
Supplies			
MATERIALS & SUPPLIES	14,867	14,246	16,000
Supplies Total	14,867	14,246	16,000
Services			
CONFERENCES	2,700	2,600	5,000
DUES & MEMBERSHIPS	4,750	4,750	5,000
OTHER CONTRACT SERVICES	200,653	49,491	170,000
PERSONNEL AGENCIES	6,500	3,000	6,500
PROFESSIONAL CONSULTING SVCS	2,000	-	2,000

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Services Total	216,603	59,841	188,500
Capital Outlay			
EQUIPMENT	10,000	9,636	11,092
Capital Outlay Total	10,000	9,636	11,092
Expenditures Total	674,044	533,347	765,735
Information Services Total	1,275,645	541,442	1,624,178

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 109 substitutes, extra-hire staff and professional experts, and over 510 countywide substitute teachers.

The responsibilities of the Personnel Services department include: recruitment, employment, resignations and retirements, evaluation and tracking, consultation on personnel matters, notification of step and longevity increases, fingerprinting, Tuberculosis (TB) testing notification, annual notices, yearly training, staffing for fall and summer programs and employee assignments, and transfer and leave requests.

Personnel also coordinates and monitors employment, benefits, workers' compensation, unemployment insurance, and state disability claims with MCOE Business Services.

Credential services include credential registration, application, renewal, review of expirations, annual assignment monitoring, and maintenance of a countywide substitute teacher list and orientation services.

Personnel Services also reports and keeps the Personnel Commission informed on all classified personnel matters.

Comparative Budget Report

District Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Personnel			
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	11,324	11,324	11,664
COORDINATOR/PROGRAM MANAGER	9,157	7,977	-
DIRECTOR	45,364	42,071	86,555
Certificated Total	65,845	61,372	98,219
Classified			
CLERICAL & OFFICE ~ EXTRA HIRE	-	606	-
CLERICAL & OFFICE ~ OVERTIME	7,500	9,917	12,000
DIRECTOR	50,747	50,789	34,905
OTHER SUPPORT SALARIES	74,660	89,996	92,751
Classified Total	132,907	151,308	139,656
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	275	-
CAR ALLOWANCE CLASSIFIED BEN	-	1,400	-
HEALTH & WELFARE CERTIFICATED	5,460	5,036	8,006
HEALTH & WELFARE CLASSIFIED	15,644	15,542	14,425
MEDICARE - CERTIFICATED	955	816	1,426
MEDICARE - CLASSIFIED	1,927	2,175	2,026
OPEB ACTIVE EMPLOYEE-CERTIFICA	36	33	53
OPEB ACTIVE EMPLOYEE-CLASSIFIED	113	114	106
PERS ~ CLASSIFIED POSITIONS	33,195	32,133	28,263
SOCIAL SECURITY (OASDI)~CLASSI	6,917	8,184	6,569
STRS ~ CERTIFICATED POSITIONS	12,576	11,722	18,761
STRS ~ CLASSIFIED POSITIONS	2,691	2,698	6,442
UNEMPLOYMENT INS ~ CLASSIFIED	665	764	645
UNEMPLOYMENT INS CERTIFICATED	329	308	492
WORKERS COMP ~ CERTIFICATED	718	680	1,084
WORKERS COMP ~ CLASSIFIED	1,449	1,684	1,542
Benefits Total	82,675	83,564	89,840
Services			
FINGERPRINTING	30,000	3,547	30,000
Services Total	30,000	3,547	30,000
Expenditures Total	311,427	299,791	357,715
Personnel Total	311,427	299,791	357,715

Community Services

**Marin County Office of Education
2023-24 Budget
Community Services**

	County Committee on School District Organization	Dedication to Special Education	Community Services Total
Revenues			
Local Revenues		215,000	215,000
Revenues Total		215,000	215,000
Expenditures			
Classified		-	-
Benefits		-	-
Supplies	500	69,250	69,750
Services	47,000	145,750	192,750
Expenditures Total	47,500	215,000	262,500
Excess (Deficiency) of Revenues over Expenditures	(47,500)	-	(47,500)

**County Committee on
School District Organization**

Budget Comparison Report

Community Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
County Committee on School District Organization			
Expenditures			
Supplies			
MATERIALS & SUPPLIES	1,000	28	500
Supplies Total	1,000	28	500
Services			
ADVERTISING	1,000	550	1,000
EQUIPMENT RENTAL/LEASE	15,000	12,064	15,000
MILEAGE	-	65	-
OTHER CONTRACT SERVICES	66,200	61,463	30,000
POSTAGE	1,000	-	1,000
Services Total	83,200	74,142	47,000
Expenditures Total	84,200	74,170	47,500
County Committee on School District Organization Total	84,200	74,170	47,500

Dedication to Special Education

Budget Comparison Report

Community Services			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
Dedication to Special Education			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	216,580	209,812	215,000
Local Revenues Total	216,580	209,812	215,000
Revenues Total	216,580	209,812	215,000
Expenditures			
Classified			
CLASSIFIED SUPPORT~EXTRA HIRE	1,000	1,496	-
PROFESSIONAL EXPERT	30,000	30,849	-
Classified Total	31,000	32,345	-
Benefits			
MEDICARE - CLASSIFIED	450	304	-
PERS ~ CLASSIFIED POSITIONS	7,874	285	-
SOCIAL SECURITY (OASDI)~CLASSI	1,922	1,278	-
UNEMPLOYMENT INS ~ CLASSIFIED	155	105	-
WORKERS COMP ~ CLASSIFIED	338	232	-
Benefits Total	10,739	2,204	-
Supplies			
MATERIALS & SUPPLIES	93,279	43,271	64,250
NONCAPITALIZED EQUIPMENT	6,365	3,783	5,000
SOFTWARE	500	-	-
Supplies Total	100,144	47,054	69,250
Services			
CONFERENCES	3,000	1,464	3,000
DUES & MEMBERSHIPS	750	585	-
EQUIPMENT RENTAL/LEASE	410	-	500
MILEAGE	-	-	250
OTHER CONTRACT SERVICES	92,836	77,999	94,000
OTHER FEES	1,600	614	1,000
OUTSIDE PRINTING	10,800	6,419	11,500
POSTAGE	4,500	2,551	5,500
SUBAGREEMENT FOR SERVICE	22,260	22,260	30,000
Services Total	136,156	111,892	145,750
Expenditures Total	278,039	193,495	215,000
Dedication to Special Education Total	494,619	403,307	430,000

MCOE Operations

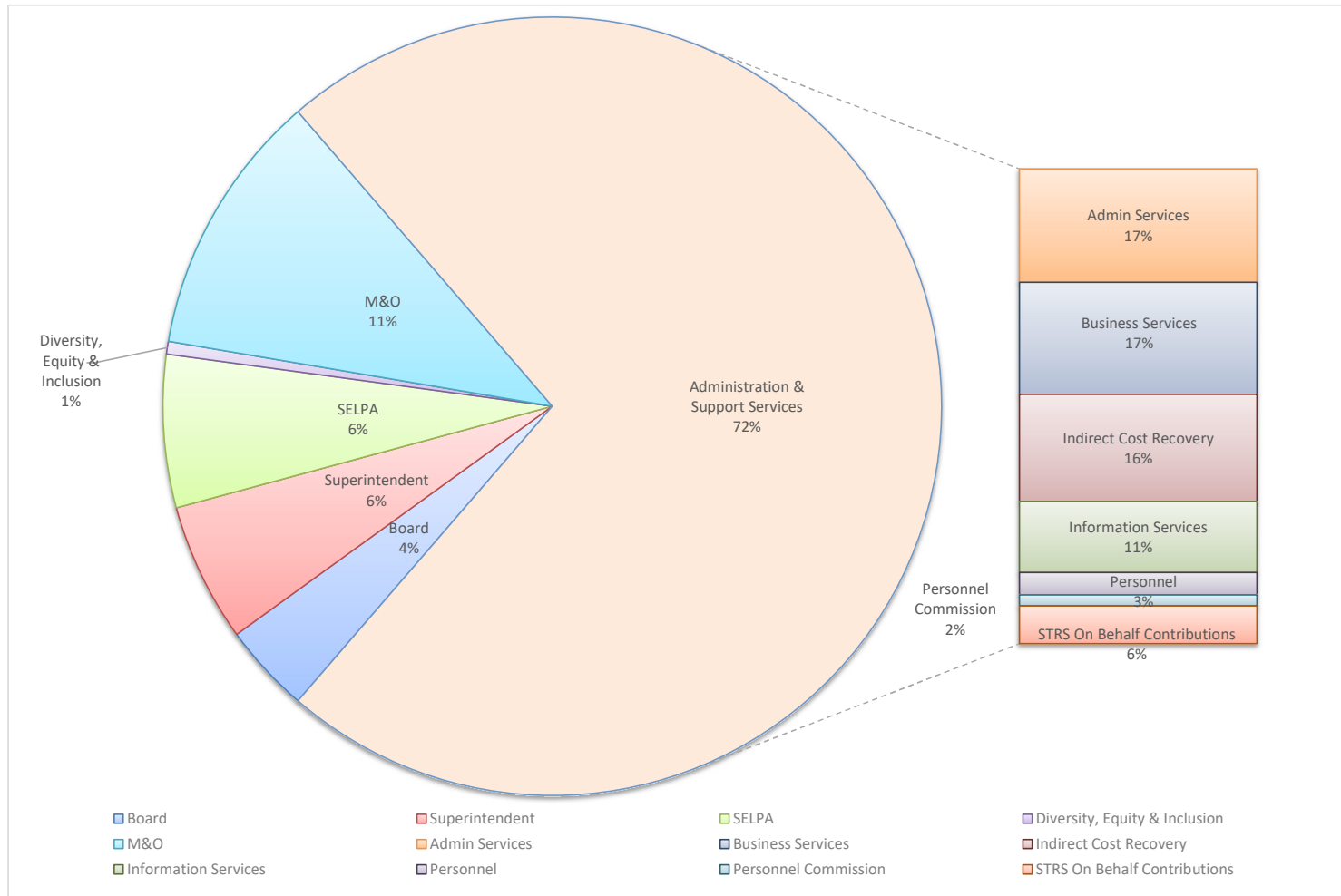
Marin County Office of Education
2023-24 Budget
MCOE Operation

	Board	Superintendent	SELPA	Equity - COE	M&O	Admin Support Services	COE Operations Total
Revenues							
LCFF Sources			574,066			12,290,321	12,864,387
Federal Revenues			14,922		-		14,922
Other State Revenues			551,228	57,212		1,092,451	1,700,891
Local Revenues			-		-	662,184	662,184
Contributions				25,000	635,386	(2,575,193)	(1,914,807)
Interfund Transfers in						-	-
Revenues Total			1,140,216	82,212	635,386	11,469,763	13,327,577
Expenditures							
Certificated		318,774	471,648			711,714	1,502,136
Classified	16,800	254,567	194,776	5,000	520,850	3,851,187	4,843,180
Benefits	121,479	210,745	245,664	1,733	260,632	3,113,156	3,953,409
Supplies	200	16,700	5,500	5,123	205,400	216,266	449,189
Services	530,250	241,448	85,800	75,842	868,952	1,191,767	2,994,059
Capital Outlay					38,500	206,000	244,500
Transfers to agencies						574,266	574,266
Indirect Costs			142,381	6,515	92,319	(3,204,329)	(2,963,114)
Debt Service						139,004	139,004
Interfund transfers out						400,000	400,000
Expenditures Total	668,729	1,042,234	1,145,769	94,213	1,986,653	7,199,031	12,136,629
Excess (Deficiency) of Revenues over Expenditures	(668,729)	(1,042,234)	(5,553)	(12,001)	(1,351,267)	4,270,732	1,190,948

County Office Operations

Expenditures by Source

2023-24 Adopted Budget



Total \$12,136,629

Superintendent and Governing Board

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Board			
Expenditures			
Classified			
PERSONNEL COMMISSION/BOARD	16,800	9,690	-
PROFESSIONAL EXPERT	-	-	16,800
Classified Total	16,800	9,690	16,800
Benefits			
HEALTH & WELFARE CLASSIFIED	102,702	109,080	120,000
MEDICARE - CLASSIFIED	244	140	244
PERS ~ CLASSIFIED POSITIONS	4,267	-	-
SOCIAL SECURITY (OASDI)~CLASSI	1,042	595	1,042
UNEMPLOYMENT INS ~ CLASSIFIED	84	-	8
WORKERS COMP ~ CLASSIFIED	183	107	185
Benefits Total	108,522	109,922	121,479
Supplies			
MATERIALS & SUPPLIES	200	268	200
WORKSHOP SUPPLIES	424	-	-
Supplies Total	624	268	200
Services			
ADVERTISING	1,000	500	-
ELECTIONS	559,736	54,458	200,000
LEGAL SERVICE	236,150	122,850	236,150
MEETINGS	-	-	2,000
MILEAGE	2,430	-	1,000
OTHER CONTRACT SERVICES	17,750	6,277	17,750
OTHER FEES	32,470	23,203	33,500
POSTAGE	850	946	850
PROFESSIONAL CONSULTING SVCS	39,000	39,000	39,000
Services Total	889,386	247,234	530,250
Expenditures Total	1,015,332	367,114	668,729
Board Total	1,015,332	367,114	668,729

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Superintendent			
Expenditures			
Certificated			
SUPERINTENDENT	354,487	339,553	318,774
Certificated Total	354,487	339,553	318,774
Classified			
CLERICAL & OFFICE ~ OVERTIME	25,000	17,394	25,000
PROFESSIONAL EXPERT	34,471	74,682	30,000
SECRETARIAL SALARIES	187,387	123,377	199,567
Classified Total	246,858	215,453	254,567
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	2,500	-
HEALTH & WELFARE CERTIFICATED	13,582	12,340	14,555
HEALTH & WELFARE CLASSIFIED	33,334	18,698	34,000
MEDICARE - CERTIFICATED	2,461	2,347	4,623
MEDICARE - CLASSIFIED	3,579	2,636	3,693
OPEB ACTIVE EMPLOYEE-CERTIFICA	95	95	95
OPEB ACTIVE EMPLOYEE-CLASSIFIED	237	142	239
OTHER BENEFITS CERTIFICATED	-	2,088	-
PERS ~ CLASSIFIED POSITIONS	62,646	31,301	67,921
SOCIAL SECURITY (OASDI)~CLASSI	15,305	8,727	15,784
STRS ~ CERTIFICATED POSITIONS	67,707	64,855	60,886
UNEMPLOYMENT INS ~ CLASSIFIED	1,234	909	1,028
UNEMPLOYMENT INS CERTIFICATED	1,772	-	1,594
WORKERS COMP ~ CERTIFICATED	3,864	3,773	3,517
WORKERS COMP ~ CLASSIFIED	2,691	2,006	2,810
Benefits Total	208,507	152,417	210,745
Supplies			
MATERIALS & SUPPLIES	8,000	2,887	16,700
NONCAPITALIZED EQUIPMENT	2,400	2,387	-
Supplies Total	10,400	5,274	16,700
Services			
COMPUTER LEASE	1,291	-	8,000
CONFERENCES	-	904	12,000
COPIER CHARGES (COPIES)	8,000	-	8,000
MEETINGS	1,000	377	9,000
MILEAGE	-	42	50
OTHER CONTRACT SERVICES	152,789	100,974	201,578
OUTSIDE PRINTING	66	-	132
PERSONNEL AGENCIES	1,344	-	2,688
STAFF DEVELOPMENT/INSERVICE	10,000	-	-
Services Total	174,490	102,297	241,448
Expenditures Total	994,742	814,994	1,042,234
Superintendent Total	994,742	814,994	1,042,234

Special Education Local Plan Area (SELPA)

Administrative Unit

The Marin County Special Education Local Plan Area (SELPA) works collaboratively with 17 school districts and other public agencies throughout Marin County to make available a full continuum of special education services. The SELPA provides support to local school districts in the following areas:

- Program Development/Availability for all students with Individualized Education Programs (IEPs)
- Professional development
- Parent support and training
- Alternative Dispute Resolution (ADR)
- Interagency coordination
- State reporting
- Fiscal allocation and monitoring

The governance structure of the SELPA consists of:

- An Operational Steering Committee composed of one (1) Superintendent from each of the six (6) regions in Marin County
- An Advisory Steering Committee composed of Special Education Directors from each school district
- A Business Advisory Committee composed of Chief Business Officials from each school district
- A Special Education Advisory Committee composed of parents, teachers, administrators, and public agencies
- The Marin County Office of Education as the responsible administrative unit

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
SELPA			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	443,711	-	574,066
LCFF Sources Total	443,711	-	574,066
Federal Revenues			
SPEC ED-DISCRETIONARY GRANTS	-	-	14,922
Federal Revenues Total	-	-	14,922
Other State Revenues			
OTHER STATE APPORT-CURR YEAR	550,452	-	551,228
Other State Revenues Total	550,452	-	551,228
Local Revenues			
ALL OTHER LOCAL REVENUES	21,049	21,068	-
Local Revenues Total	21,049	21,068	-
Revenues Total	1,015,212	21,068	1,140,216
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	12,492	20,819	12,867
COORDINATOR/PROGRAM MANAGER	133,917	133,917	287,126
DIRECTOR	166,656	171,285	171,655
MCOE SALARY SAVINGS	(51,258)	-	-
PROFESSIONAL EXPERT	99,492	99,492	-
Certificated Total	361,299	425,513	471,648
Classified			
PROFESSIONAL EXPERT	3,000	-	6,000
SECRETARIAL SALARIES	102,625	65,440	133,647
SUPERVISOR/ACCOUNTANT	12,612	8,741	55,129
Classified Total	118,237	74,181	194,776
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,875	-
HEALTH & WELFARE CERTIFICATED	24,687	24,964	39,087
HEALTH & WELFARE CLASSIFIED	16,229	10,301	25,368
MEDICARE - CERTIFICATED	5,260	6,175	4,677
MEDICARE - CLASSIFIED	1,671	1,072	2,352
OPEB ACTIVE EMPLOYEE-CERTIFICA	185	191	186
OPEB ACTIVE EMPLOYEE-CLASSIFIED	12	100	48
PERS ~ CLASSIFIED POSITIONS	29,236	18,493	43,232
SOCIAL SECURITY (OASDI)~CLASSI	7,145	4,585	9,438
STRS ~ CERTIFICATED POSITIONS	59,795	62,270	113,503
UNEMPLOYMENT INS ~ CLASSIFIED	576	370	812
UNEMPLOYMENT INS CERTIFICATED	1,814	2,129	1,614
WORKERS COMP ~ CERTIFICATED	3,954	4,698	3,558
WORKERS COMP ~ CLASSIFIED	1,256	816	1,789
Benefits Total	151,820	138,039	245,664

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Supplies			
MATERIALS & SUPPLIES	8,723	3,692	3,000
NONCAPITALIZED EQUIPMENT	2,500	1,039	500
PRINTER TONER	1,500	2,072	2,000
Supplies Total	12,723	6,803	5,500
Services			
ADVERTISING	500	400	500
COMPUTER LEASE	-	-	9,000
CONFERENCES	10,000	9,488	10,000
COPIER CHARGES (COPIES)	-	-	2,500
DUES & MEMBERSHIPS	2,960	2,960	3,500
EMPLOYMENT COSTS	11,054	11,053	-
INTERNET	600	-	500
LEGAL SERVICE	15,000	15,000	10,000
MEETINGS	-	-	20,000
MILEAGE	800	737	800
OTHER CONTRACT SERVICES	213,425	86,628	26,000
OTHER FEES	50	9	-
OTHER SERVICES	1,500	-	-
OUTSIDE PRINTING	1,500	710	1,500
PERSONNEL AGENCIES	110,000	110,000	-
POSTAGE	1,500	952	1,500
PROF/CONSLTG SVCS & OPER EXPEN	13,194	-	-
SUBAGREEMENT FOR SERVICE	10,000	-	-
Services Total	392,083	237,937	85,800
Indirect Costs			
INDIRECT COSTS CHARGES	120,897	-	142,381
Indirect Costs Total	120,897	-	142,381
Expenditures Total	1,157,059	882,473	1,145,769
SELPA Total	2,172,271	903,541	2,285,985

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Equity - COE			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	27,875	-	57,212
Other State Revenues Total	27,875	-	57,212
Contributions			
CONTRIBUTIONS FR UNRESTR REV	25,000	-	25,000
Contributions Total	25,000	-	25,000
Revenues Total	52,875	-	82,212
Expenditures			
Classified			
OTHER SUPPORT SALARIES	5,000	-	5,000
Classified Total	5,000	-	5,000
Benefits			
MEDICARE - CLASSIFIED	73	-	73
PERS ~ CLASSIFIED POSITIONS	1,270	-	1,270
SOCIAL SECURITY (OASDI)~CLASSI	310	-	310
UNEMPLOYMENT INS ~ CLASSIFIED	25	-	25
WORKERS COMP ~ CLASSIFIED	55	-	55
Benefits Total	1,733	-	1,733
Supplies			
MATERIALS & SUPPLIES	5,250	1,996	5,123
Supplies Total	5,250	1,996	5,123
Services			
OTHER CONTRACT SERVICES	37,846	21,210	63,949
PROF/CONSLTG SVCS & OPER EXPEN	-	-	11,893
Services Total	37,846	21,210	75,842
Indirect Costs			
INDIRECT COSTS CHARGES	3,174	-	6,515
Indirect Costs Total	3,174	-	6,515
Expenditures Total	53,003	23,206	94,213
Equity - COE Total	105,878	23,206	176,425

Facilities

Facilities provides support to all programs of the Marin County Office of Education at four (4) owned school sites, two (2) owned storage facilities, one (1) owned administrative office facility, one (1) owned outdoor school and conference center, three (3) leased facilities, and numerous classrooms throughout Marin County.

- Coordination and oversight of construction projects, capital improvements and deferred maintenance projects on Marin County Office of Education (MCOE) owned and leased properties.
- Annual Facility Inspection Tools (FIT) Inspections and Reports as required by the State of California Office of Public School Construction.
- Development and implementation of strategic approach to state, federal and outside funding opportunities to support facilities improvements.
- Repair of furniture and equipment, modification of facilities in accordance with current needs and government regulations and delivery service for business information and county mail.
- Leadership and training for school districts in the areas of Facilities, Maintenance and Operations and legislation affecting labor compliance and public works projects, and coordination with the Marin Schools Maintenance Directors Collaborative.

Maintenance and Operations

Maintenance and Operations provides support to all programs of the Marin County Office of Education (MCOE) at four (4) owned school sites, two (2) owned storage facilities, one (1) owned administrative office facility, three (3) leased facilities, and numerous classrooms throughout Marin County. Staff (secretary, maintenance worker, custodian/groundskeepers, utility worker, and manager) provide direct support to our Central Office staff and Special Education and Alternative Education students, staff, and programs in the following areas:

- Cleaning, maintenance, security, and landscaping of all owned and leased facilities.
- Special deliveries and facilities support to meet the needs of Special Education students, teachers and classrooms operated by MCOE at district campuses throughout Marin County, including annual classroom moves required by program transitions and changing needs.

- Conference Room set-up, breakdown, and transitions for internal MCOE meetings, professional development programs for teachers, community organizations and outside businesses, and agencies hosted at the Marin County Office of Education. Coming out of the COVID 19 pandemic, use of conference rooms will be limited to primarily MCOE hosted events and trainings and will continue to follow all Public Health guidelines.
- Day-to-day operations of the Marin County Office of Education administrative office, including security and mail services.
- Coordination with school districts to conduct annual Mandated Topics training for school district staff in partnership with the Marin Schools Insurance Authority (MSIA).
- Design and coordination of a deferred maintenance plan and the implementation of larger facility and capital improvement projects. Anticipated facility projects for the 2023-24 fiscal year include window replacement at the MCOE central office and roof resurfacing at Marindale school, and a roofing project at Walker Creek Ranch.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
M&O			
Revenues			
Federal Revenues			
ALL OTHER FEDERAL REVENUES	5,524	5,524	-
Federal Revenues Total	5,524	5,524	-
Local Revenues			
ALL OTHER LOCAL REVENUES	10,500	13,759	-
Local Revenues Total	10,500	13,759	-
Contributions			
CONTRIBUTIONS FR UNRESTR REV	633,871	-	635,386
Contributions Total	633,871	-	635,386
Revenues Total	649,895	19,283	635,386
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	23,663	24,884	24,374
CLASS SUPV & ADM SALARY~OTHER	47,144	40,240	-
CLASSIFIED SUPPORT ~ OVERTIME	24,000	26,966	29,000
CLASSIFIED SUPPORT ~ REGULAR	228,220	230,566	238,086
CLASSIFIED SUPPORT~EXTRA HIRE	20,000	4,988	20,000
CLERICAL & OFFICE ~ OVERTIME	9,000	4,062	6,000
DIRECTOR	-	33,014	131,046
PROFESSIONAL EXPERT	33,000	-	-
SECRETARIAL SALARIES	67,764	67,814	72,344
Classified Total	452,791	432,534	520,850
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	300	550	-
HEALTH & WELFARE CLASSIFIED	66,157	70,383	74,114
MEDICARE - CLASSIFIED	6,566	6,244	7,558
OPEB ACTIVE EMPLOYEE-CLASSIFIED	40	509	106
PERS ~ CLASSIFIED POSITIONS	114,900	100,731	138,967
SOCIAL SECURITY (OASDI)~CLASSI	27,518	25,541	31,779
UNEMPLOYMENT INS ~ CLASSIFIED	2,263	2,166	2,360
WORKERS COMP ~ CLASSIFIED	4,935	4,776	5,748
Benefits Total	222,679	210,900	260,632
Supplies			
BULK PAPER	13,100	12,188	-
GAS OIL & DIESEL	9,530	9,384	12,000
MATERIALS & SUPPLIES	83,762	77,067	82,400
NONCAPITALIZED EQUIPMENT	10,027	8,439	110,000
OFFICE SUPPLIES	-	-	1,000
Supplies Total	116,419	107,078	205,400
Services			
ADVERTISING	500	-	500
BUILDING REPAIR	144,629	-	6,000

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
CABLE/SATELLITE	3,500	2,490	3,500
CARPET/FLOOR COVERING	3,800	-	5,000
COMPUTER LEASE	-	-	31,000
CONFERENCES	1,000	836	2,500
COPIER CHARGES (COPIES)	1,000	-	1,000
DISPOSAL/GARBAGE REMOVAL	25,000	15,197	25,000
DUES & MEMBERSHIPS	700	553	700
ELECTRICAL	20,207	6,455	22,500
ELECTRICITY	90,000	97,471	150,000
EQUIPMENT RENTAL/LEASE	1,250	-	3,000
EQUIPMENT REPAIR	3,500	1,343	3,500
EXTERIOR/INTERIOR PAINTING	7,500	-	7,500
LAUNDRY/CLEANING	15,000	15,000	20,000
LEGAL SERVICE	15,000	-	-
MAINT CONTRACTS/BLDGS & GROUND	2,500	1,056	2,500
MAINTENANCE CONTRACTS/EQUIPMEN	78,803	65,949	76,500
MILEAGE	1,500	1,142	1,500
OTHER CONTRACT SERVICES	64,102	41,041	63,000
OTHER FEES	32,028	18,570	18,150
OTHER LEASES/RENTALS	3,500	1,870	3,500
OTHER REPAIRS	62,885	54,476	66,000
OUTSIDE PRINTING	1,871	800	2,500
PERSONNEL AGENCIES	29,000	16,200	26,200
PEST CONTROL	5,000	1,716	10,000
PLUMBING	14,000	11,921	22,500
POSTAGE	350	86	350
PROF/CONSLTG SVCS & OPER EXPEN	182,552	-	172,052
ROOFING	18,500	5,000	13,500
SEWER	6,500	5,967	7,500
SPURR	6,860	6,580	10,000
TELEPHONE	30,000	28,297	35,000
TRANSFERS OF DIRECT COSTS	-	-	-
VEHICLE REPAIRS	1,635	-	16,000
WASTE DISPOSAL	20,140	14,744	29,500
WATER	10,860	10,860	11,000
Services Total	905,172	425,620	868,952
Capital Outlay			
EQUIPMENT	-	-	38,500
Capital Outlay Total	-	-	38,500
Indirect Costs			
INDIRECT COSTS CHARGES	65,606	-	92,319
Indirect Costs Total	65,606	-	92,319
Expenditures Total	1,762,667	1,176,132	1,986,653
M&O Total	2,412,562	1,195,415	2,622,039

Administrative Services

County Offices of Education (COEs) are by definition, a regionalization of school district support and oversight. The Marin County Office of Education provides a variety of administrative support services to school districts, *students, and families*.

The Marin County Board of Education acts as an appellate board for interdistrict and expulsion appeals, *approves all real estate transactions, and approves the budget*.

The Marin County Superintendent of Schools and designated staff members provide administrative assistance to districts in policy development; the dissemination of public information, school district organization, guidance, and support surrounding the implementation of newly adopted legislation and general administrative inquiries.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS	(339,546)	-	(339,546)
LCFF Sources Total	(339,546)	-	(339,546)
Other State Revenues			
MANDATED COST REIMBURSEMENTS	39,966	45,413	-
Other State Revenues Total	39,966	45,413	-
Local Revenues			
ALL OTHER FEES AND CONTRACTS	34,611	-	34,611
ALL OTHER LOCAL REVENUES	-	9	-
Local Revenues Total	34,611	9	34,611
Contributions			
CONTRIBUTIONS FR UNRESTR REV	43,184	-	-
Contributions Total	43,184	-	-
Revenues Total	(221,785)	45,422	(304,935)
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	149,899	137,408	154,395
CERTIFICATED CONTINGENCY BANK	-	-	300,000
DIRECTOR	175,605	-	180,873
PROFESSIONAL EXPERT	165,926	-	-
Certificated Total	491,430	137,408	635,268
Classified			
CLASS ASSIST SUPERINTENDENT	331,891	324,105	291,378
CLASSIFIED CONTINGENCY BANK	-	-	100,000
CLERICAL & OFFICE ~ EXTRA HIRE	5,000	-	-
CLERICAL & OFFICE ~ OVERTIME	10,000	10,713	-
COORDINATOR	41,672	-	42,922
MCOE SALARY SAVINGS	(227,648)	-	-
PROFESSIONAL EXPERT	205,408	267,437	200,000
SECRETARIAL SALARIES	199,035	129,940	212,894
SUPERVISOR	75,491	78,865	116,112
Classified Total	640,849	811,060	963,306
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	1,800	3,275	-
CAR ALLOWANCE CLASSIFIED BEN	7,349	6,525	316,348
HEALTH & WELFARE CERTIFICATED	21,906	29,320	22,556
HEALTH & WELFARE CLASSIFIED	68,404	48,150	68,751
MCOE CLASS SALARY SAVINGS	(200,197)	-	-
MEDICARE - CERTIFICATED	11,041	2,039	4,862
MEDICARE - CLASSIFIED	13,323	9,287	12,522
OPEB ACTIVE EMPLOYEE-CERTIFICA	151	52	152
OPEB ACTIVE EMPLOYEE-CLASSIFIED	464	340	469

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
PERS ~ CLASSIFIED POSITIONS	207,750	133,052	131,292
SOCIAL SECURITY (OASDI)~CLASSI	43,043	22,609	35,320
STRS ~ CERTIFICATED POSITIONS	119,486	26,245	64,037
STRS ~ CLASSIFIED POSITIONS	19,135	1,158	32,705
UNEMPLOYMENT INS ~ CLASSIFIED	4,840	3,315	3,421
UNEMPLOYMENT INS CERTIFICATED	3,807	703	1,677
WORKERS COMP ~ CERTIFICATED	8,300	1,552	3,699
WORKERS COMP ~ CLASSIFIED	10,553	7,312	9,527
Benefits Total	341,155	294,934	707,338
Supplies			
GAS OIL & DIESEL	1,400	1,513	-
MATERIALS & SUPPLIES	24,350	26,634	64,152
NONCAPITALIZED EQUIPMENT	2,400	2,387	-
OFFICE SUPPLIES	7,000	4,000	7,000
OTHER SUPPLIES	21,194	4,738	25,000
PERIODICALS & MAGAZINES	744	71	750
PRINTER TONER	4,956	2,346	3,000
WORKSHOP SUPPLIES	100	3,000	-
Supplies Total	62,144	44,689	99,902
Services			
COMPUTER LEASE	3,369	-	12,000
CONFERENCES	9,380	8,979	400
COPIER CHARGES (COPIES)	4,700	-	5,000
DUES & MEMBERSHIPS	40,046	39,295	40,150
EQUIPMENT RENTAL/LEASE	500	-	-
IMC CHARGES	(150)	-	(150)
MEETINGS	7,020	4,257	7,500
MILEAGE	1,171	29	1,250
OTHER CONTRACT SERVICES	89,775	50,624	125,634
OTHER FEES	11,169	10,459	1,000
OTHER LEASES/RENTALS	14,250	13,156	5,250
OTHER SERVICES	3,295	3,195	3,300
OUTSIDE PRINTING	4,800	1,645	4,800
PERSONNEL AGENCIES	15,000	-	15,000
POSTAGE	2,050	1,400	3,050
PROF/CONSLTG SVCS & OPER EXPEN	85,850	-	300,000
SETTLEMENT AGREEMENTS	2,400	-	2,500
TRANSFERS OF DIRECT COSTS	(50)	-	-
WORKSHOP FEES	300	-	300
Services Total	294,875	133,039	526,984
Capital Outlay			
EQUIPMENT	-	-	200,000
LAND IMPROVEMENTS	200,000	-	-
Capital Outlay Total	200,000	-	200,000

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Transfers to agencies			
ALL OTHER TRANSFERS OUT	600,000	-	-
Transfers to agencies Total	600,000	-	-
Expenditures Total	2,630,453	1,421,130	3,132,798
Admin Services Total	2,408,668	1,466,552	2,827,863

MCOE Business Services

Marin County Office of Education (MCOE) Business Services is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

MCOE Business Services is responsible for all internal financial matters including performing specialized administrative functions to support programs funded by the state, federal and local entities, monitoring office compliance with Board policies, administrative regulations, California Education Code, and the California School Accounting Manual.

MCOE Business Services is comprised of two main areas providing integrated services:

Budget including Contracts and Grants Management

Primary services include budget development, budget adoption, budget revisions, budget analysis, position control and reporting to state, federal and local agencies in close coordination with program staff.

This team is also responsible for the preparation of contracts, memorandums of understanding, and agreements and the review of all vendor contracts ensuring that all contracts adhere to MCOE's standards, insurance requirements, and legal requirements. Beginning in 2023-24 this division will also be responsible for the development, implementation, and management of a grants management system.

Accounting and Operations

The accounting staff is responsible for maintaining the general ledger for all funds, preparing financial reports, closing books, coordinating with the external auditors and assisting other functional departments in fiscal matters.

Processing and posting of all deposits to the county treasury , reconcile all bank accounts

Perform all accounts receivable functions including invoicing and collections

Performs the student attendance accounting for all COE programs.

This team also includes the Accounts Payable and Purchasing staff who are responsible for the preparation of all purchase orders and the audit and processing of payments to all vendors and contractors.

The payroll staff in the Accounting department collect and process time-keeping records for County Office employees, maintain records pertaining to tax exemptions and deductions and process payroll payments for all regular, extra hire employees and professional experts. These staff also manage employee medical, dental and vision benefits including benefits enrollment, provider payments and reconciliation of the associated general ledger accounts.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Business Services			
Revenues			
LCFF Sources			
COMMUNITY REDEVELOPMENT FUNDS	181,235	-	205,568
EDUC REV AUGMENT FUND (ERAF)	12,926,456	12,775,388	11,664,202
HOMEOWNERS EXEMPTION	84,339	-	84,339
LCFF STATE AID-CURR YEAR	2,173,275	-	2,173,275
LCFF TRANSFERS	(597,492)	-	(743,170)
LESS: NON-RL (50%) ADJUSTMENT	(346)	-	(346)
OTHER IN-LIEU TAXES	692	-	692
PRIOR YEARS TAXES	34,159	-	38,477
PROPERTY TAXES TRANSFERS	(26,408,564)	-	(25,917,137)
SECURED TAX ROLLS	22,659,149	-	23,988,136
SUPPLEMENTAL TAXES	676,373	-	696,204
UNSECURED ROLL TAXES	439,627	-	439,627
LCFF Sources Total	12,168,903	12,775,388	12,629,867
Other State Revenues			
ALL OTHER STATE REVENUES	-	12,526	-
Other State Revenues Total	-	12,526	-
Local Revenues			
ALL OTHER FEES AND CONTRACTS	-	28,354	23,501
ALL OTHER LOCAL REVENUES	-	492	472
COMM REDEV FDS NOT SUBJ TO RL	25,000	30,614	25,000
INTEREST	32,000	307,915	325,000
Local Revenues Total	57,000	367,375	373,973
Interfund Transfers in			
OTHER AUTH INTERFUND TF IN	187,253	-	-
Interfund Transfers in Total	187,253	-	-
Revenues Total	12,413,156	13,155,289	13,003,840
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	334,222	260,168	361,122
BUSINESS MANAGER	184,281	153,624	284,400
CLASS ASSIST SUPERINTENDENT	149,974	105,392	125,265
CLERICAL & OFFICE ~ EXTRA HIRE	-	338	-
CLERICAL & OFFICE ~ OVERTIME	20,000	3,626	-
DIRECTOR	183,421	140,123	161,208
MCOE SALARY SAVINGS	(123,373)	-	-
PROFESSIONAL EXPERT	58,411	137,445	174,600
SECRETARIAL SALARIES	37,995	23,153	31,735
SUPERVISOR	2,865	2,684	-
SUPERVISOR/ACCOUNTANT	250,981	238,111	344,299
Classified Total	1,098,777	1,064,664	1,482,629
Benefits			

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
CAR ALLOWANCE CLASSIFIED BEN	7,800	6,625	-
HEALTH & WELFARE CLASSIFIED	119,986	98,043	153,715
MCOE CLASS SALARY SAVINGS	(2,314)	-	-
MEDICARE - CLASSIFIED	17,254	14,309	21,506
OPEB ACTIVE EMPLOYEE-CLASSIFIED	499	759	601
PERS ~ CLASSIFIED POSITIONS	282,957	228,275	348,990
SOCIAL SECURITY (OASDI)~CLASSI	67,144	52,229	87,977
STRS ~ CLASSIFIED POSITIONS	15,411	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	5,950	4,984	6,634
WORKERS COMP ~ CLASSIFIED	12,970	11,120	16,362
Benefits Total	527,657	416,344	635,785
Supplies			
MATERIALS & SUPPLIES	8,796	3,134	8,796
NONCAPITALIZED EQUIPMENT	2,000	404	2,000
OFFICE SUPPLIES	-	2	10
PERIODICALS & MAGAZINES	463	463	750
PRINTER TONER	3,000	-	3,000
Supplies Total	14,259	4,003	14,556
Services			
ADVERTISING	600	-	600
AUDIT FEES	45,000	45,000	45,000
COMPUTER LEASE	9,066	-	12,000
CONFERENCES	9,450	6,505	9,450
COPIER CHARGES (COPIES)	2,500	-	2,500
DUES & MEMBERSHIPS	2,531	2,531	3,000
EMPLOYMENT COSTS	20,500	-	20,500
INTEREST EXPENSE	1,500	-	1,500
MEETINGS	1,000	76	1,000
MILEAGE	1,500	27	1,500
OTHER CONTRACT SERVICES	6,685	2,837	23,685
OTHER FEES	1,750	544	1,750
OTHER REPAIRS	1,000	-	1,000
OUTSIDE PRINTING	10,500	9,230	10,500
PERSONNEL AGENCIES	137,550	115,582	50,000
POSTAGE	5,500	2,843	5,500
PROPERTY & LIABILITY INSURANCE	122,165	93,411	118,588
TRNSFRS DIRECT COSTS INTERFUND	-	-	(78,655)
WORKSHOP FEES	500	-	500
Services Total	379,297	278,586	229,918
Transfers to agencies			
ALL OTHER TRANSFERS OUT	855,694	-	574,266
Transfers to agencies Total	855,694	-	574,266
Indirect Costs			
DIRECT SUPP/IND CST INTERFUND	(44,267)	-	(76,961)

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
INDIRECT COSTS CHARGES	(3,194,889)	-	(3,127,368)
Indirect Costs Total	(3,239,156)	-	(3,204,329)
Interfund transfers out			
INTRFND TSF BTWN GEN & SP RESV	50,000	-	-
OTHER AUTH INTERFUND TSF OUT	759,312	-	400,000
Interfund transfers out Total	809,312	-	400,000
Expenditures Total	445,840	1,763,597	132,825
Business Services Total	12,858,996	14,918,886	13,136,665

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 17 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

The department provides Aeries student information systems for the Marin County Office of Education's Alternative Education and Special Education programs. Additionally, the department provides Aeries student information systems support for the following school districts: Bolinas-Stinson, Lagunitas, Mill Valley, Nicasio, Ross Valley, Sausalito-Marín City, and Shoreline Unified.

The department provides countywide trainings for business and office applications, statewide reporting, E-rate funding, and Aeries support.

The department provides internet access to Marin County school districts via the K12 High Speed Network including help desk, web filtering and firewall services.

The department maintains the hardware, software and networking needs of County Office staff, Alternative Education and Special Education classrooms, speech and language staff, nurses, and resource specialists throughout Marin County.

The department provides all technical equipment set up for internal and external meeting room reservations, assisting with some part of revenue generation.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Information Services			
Revenues			
Local Revenues			
ALL OTHER FEES AND CONTRACTS	41,500	6,750	-
ALL OTHER LOCAL REVENUES	316,600	13,384	241,600
Local Revenues Total	358,100	20,134	241,600
Contributions			
CONTRIBUTIONS FR UNRESTR REV	177,496	-	162,361
Contributions Total	177,496	-	162,361
Revenues Total	535,596	20,134	403,961
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	47,574	47,211	50,106
CLERICAL & OFFICE ~ OVERTIME	4,400	3,595	-
DIRECTOR	110,787	111,564	119,411
MANAGER	12,876	12,876	13,551
MCOE SALARY SAVINGS	(2,075)	-	-
OTHER SUPPORT SALARIES	632,203	537,274	685,466
PROFESSIONAL EXPERT	25,000	12,440	-
SECRETARIAL SALARIES	69,559	67,512	67,901
Classified Total	900,324	792,472	936,435
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	900	4,465	-
HEALTH & WELFARE CLASSIFIED	111,843	94,186	114,263
MCOE CLASS SALARY SAVINGS	(925)	-	-
MEDICARE - CLASSIFIED	12,897	11,372	13,586
OPEB ACTIVE EMPLOYEE-CLASSIFIED	368	678	375
PERS ~ CLASSIFIED POSITIONS	228,947	197,073	249,848
SOCIAL SECURITY (OASDI)~CLASSI	54,185	47,091	55,801
STRS ~ CLASSIFIED POSITIONS	2,463	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	4,448	3,989	4,690
WORKERS COMP ~ CLASSIFIED	9,695	8,789	10,335
Benefits Total	424,821	367,643	448,898
Supplies			
BULK PAPER	-	-	21,000
MATERIALS & SUPPLIES	23,500	17,825	39,000
NONCAPITALIZED EQUIPMENT	23,100	21,817	23,100
OFFICE SUPPLIES	25,000	5,302	6,000
PRINTER TONER	(25,000)	(4,383)	(6,000)
SOFTWARE	18,000	16,002	5,000
WORKSHOP SUPPLIES	500	-	500
Supplies Total	65,100	56,563	88,600
Services			
CABLE/SATELLITE	88,000	28,046	88,000

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
COMPUTER LEASE	(130,511)	-	(5,000)
CONFERENCES	5,000	206	5,000
COPIER CHARGES (COPIES)	(38,750)	-	(40,400)
COPIER LEASE	(17,400)	15,690	17,400
DUES & MEMBERSHIPS	700	400	700
MAINTENANCE CONTRACTS/EQUIPMEN	44,400	22,100	27,000
MILEAGE	3,500	1,984	3,500
OTHER CONTRACT SERVICES	229,300	183,833	228,500
OTHER FEES	6,700	3,517	15,000
OTHER LEASES/RENTALS	130,511	125,733	-
OUTSIDE PRINTING	225	-	225
PERSONNEL AGENCIES	6,500	3,000	6,500
POSTAGE	50	1	50
PROFESSIONAL CONSULTING SVCS	2,500	1,500	2,500
Services Total	330,725	386,010	348,975
Capital Outlay			
EQUIPMENT	5,700	5,626	6,000
Capital Outlay Total	5,700	5,626	6,000
Debt Service			
DEBT SERVICE INTEREST	13,824	13,824	13,824
PRINCIPAL	125,180	125,180	125,180
Debt Service Total	139,004	139,004	139,004
Expenditures Total	1,865,674	1,747,318	1,967,912
Information Services Total	2,401,270	1,767,452	2,371,873

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 109 substitutes, extra-hire staff and professional experts, and over 510 countywide substitute teachers.

The responsibilities of the Personnel Services department include: recruitment, employment, resignations and retirements, evaluation and tracking, consultation on personnel matters, notification of step and longevity increases, fingerprinting, Tuberculosis (TB) testing notification, annual notices, yearly training, staffing for fall and summer programs and employee assignments, and transfer and leave requests.

Personnel also coordinates and monitors employment, benefits, workers' compensation, unemployment insurance, and state disability claims with MCOE Business Services.

Credential services include credential registration, application, renewal, review of expirations, annual assignment monitoring, and maintenance of a countywide substitute teacher list and orientation services.

Personnel Services also reports and keeps the Personnel Commission informed on all classified personnel matters.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Personnel			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	2,600	7,017	7,017
Other State Revenues Total	2,600	7,017	7,017
Local Revenues			
ALL OTHER LOCAL REVENUES	-	33	-
Local Revenues Total	-	33	-
Revenues Total	2,600	7,050	7,017
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	73,782	67,536	75,996
CERT PUPIL SUPPORT~EXTRA DUTY	-	409	-
PROFESSIONAL EXPERT	950	369	-
Certificated Total	74,732	68,314	75,996
Classified			
CLERICAL & OFFICE ~ OVERTIME	48,000	31,710	45,000
DIRECTOR	76,120	76,183	52,357
OTHER SUPPORT SALARIES	8,296	10,000	10,306
PERSONNEL COMMISSION/BOARD	1,440	1,320	-
PROFESSIONAL EXPERT	23,000	11,062	-
SECRETARIAL SALARIES	210,325	184,000	203,371
Classified Total	367,181	314,275	311,034
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	900	1,500	-
CAR ALLOWANCE CLASSIFIED BEN	-	2,100	-
HEALTH & WELFARE CERTIFICATED	3,893	3,533	3,893
HEALTH & WELFARE CLASSIFIED	43,403	89,091	42,093
MEDICARE - CERTIFICATED	1,084	1,005	1,103
MEDICARE - CLASSIFIED	5,325	4,509	4,514
OPEB ACTIVE EMPLOYEE-CERTIFICA	28	26	29
OPEB ACTIVE EMPLOYEE-CLASSIFIED	195	278	99
PERS ~ CLASSIFIED POSITIONS	84,767	61,462	69,490
SOCIAL SECURITY (OASDI)~CLASSI	20,780	16,949	15,937
STRS ~ CERTIFICATED POSITIONS	14,274	12,899	14,516
STRS ~ CLASSIFIED POSITIONS	4,036	4,047	9,662
UNEMPLOYMENT INS ~ CLASSIFIED	1,836	1,541	1,356
UNEMPLOYMENT INS CERTIFICATED	374	349	381
WORKERS COMP ~ CERTIFICATED	814	771	839
WORKERS COMP ~ CLASSIFIED	4,003	3,490	3,434
Benefits Total	185,712	203,550	167,346
Supplies			
MATERIALS & SUPPLIES	674	305	374
NONCAPITALIZED EQUIPMENT	4,500	3,378	10,000

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
OFFICE SUPPLIES	1,584	1,250	584
PRINTER TONER	250	-	125
WORKSHOP SUPPLIES	550	-	450
Supplies Total	7,558	4,933	11,533
Services			
ADVERTISING	15,500	4,124	10,000
COMPUTER LEASE	2,637	-	10,000
CONFERENCES	7,500	6,569	1,500
COPIER CHARGES (COPIES)	2,250	-	1,125
DUES & MEMBERSHIPS	4,000	1,295	750
FINGERPRINTING	16,000	12,942	4,000
IMC CHARGES	100	-	50
MEETINGS	250	-	100
MILEAGE	1,850	506	500
OTHER CONTRACT SERVICES	2,950	1,918	2,565
OTHER FEES	300	551	1,000
OUTSIDE PRINTING	1,500	960	1,000
PERSONNEL AGENCIES	18,000	15,238	15,000
POSTAGE	2,250	378	1,250
TB TESTING/XRAYS	450	-	350
WORKSHOP FEES	500	-	250
Services Total	76,037	44,481	49,440
Expenditures Total	711,220	635,553	615,349
Personnel Total	713,820	642,603	622,366

Personnel Commission

The Personnel Commission is a separate agency authorized by the State to be responsible for certain personnel matters affecting classified school employees.

Merit System law provides that classified employees are selected, trained and promoted on the basis of merit and fitness, exclusive of discrimination due to race, ethnicity, color, age, religion, political affiliation, marital status, sex, or disability.

The Merit System means that an impartial body is responsible for implementing and interpreting Merit System rules and adjudication appeals on those facets of employment within its purview.

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Personnel Commission			
Expenditures			
Certificated			
PROFESSIONAL EXPERT	-	-	450
Certificated Total	-	-	450
Classified			
CLERICAL & OFFICE ~ OVERTIME	-	7,569	13,803
DIRECTOR	101,493	101,578	69,808
OTHER CLASSIFIED ~ STIPEND	7,452	-	5,000
PERSONNEL COMMISSION/BOARD	-	-	1,440
PROFESSIONAL EXPERT	-	-	23,000
SECRETARIAL SALARIES	36,325	35,869	44,732
Classified Total	145,270	145,016	157,783
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	-	2,800	2,600
HEALTH & WELFARE CLASSIFIED	67,335	14,130	73,138
MEDICARE - CLASSIFIED	1,998	2,078	2,218
OPEB ACTIVE EMPLOYEE-CLASSIFIED	102	104	88
OTHER BENEFITS CLASSIFIED	2,668	-	1,790
PERS ~ CLASSIFIED POSITIONS	27,817	27,694	12,565
SOCIAL SECURITY (OASDI)~CLASSI	5,898	6,736	5,293
STRS ~ CLASSIFIED POSITIONS	5,381	5,396	12,883
UNEMPLOYMENT INS ~ CLASSIFIED	689	739	766
WORKERS COMP ~ CLASSIFIED	1,502	1,630	1,688
Benefits Total	113,390	61,307	113,029
Supplies			
MATERIALS & SUPPLIES	-	-	350
OFFICE SUPPLIES	-	-	1,100
PRINTER TONER	-	-	125
WORKSHOP SUPPLIES	-	-	100
Supplies Total	-	-	1,675
Services			
ADVERTISING	-	-	6,000
CONFERENCES	-	-	7,000
COPIER CHARGES (COPIES)	-	-	1,125
DUES & MEMBERSHIPS	-	-	3,250
FINGERPRINTING	-	(465)	12,000
IMC CHARGES	-	-	50
MEETINGS	-	-	175
MILEAGE	-	-	750
OTHER CONTRACT SERVICES	-	-	700
OTHER FEES	-	-	300
OUTSIDE PRINTING	-	-	750
PERSONNEL AGENCIES	-	-	3,000

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
POSTAGE	-	-	1,000
TB TESTING/XRAYS	-	-	100
TRANSFERS OF DIRECT COSTS	959	-	-
WORKSHOP FEES	-	-	250
Services Total	959	(465)	36,450
Expenditures Total	259,619	205,858	309,387
Personnel Commission Total	259,619	205,858	309,387

Other Admin

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
Other Admin			
Revenues			
LCFF Sources			
COMMUNITY REDEVELOPMENT FUNDS	-	216,789	-
HOMEOWNERS EXEMPTION	-	86,377	-
LCFF STATE AID-CURR YEAR	-	2,617,936	-
LESS: NON-RL (50%) ADJUSTMENT	-	(191)	-
OTHER IN-LIEU TAXES	-	382	-
PRIOR YEARS TAXES	-	38,920	-
SECURED TAX ROLLS	-	21,956,989	-
SUPPLEMENTAL TAXES	-	771,730	-
UNSECURED ROLL TAXES	-	414,962	-
LCFF Sources Total	-	26,103,894	-
Other State Revenues			
MANDATED COST REIMBURSEMENTS	-	-	44,674
Other State Revenues Total	-	-	44,674
Local Revenues			
ALL OTHER LOCAL REVENUES	12,000	539,554	12,000
COMM REDEV FDS NOT SUBJ TO RL	-	27,330	-
INTEREST	-	1,348	-
PLUS:MISC FUNDS NON-RL(50%)ADJ	-	191	-
Local Revenues Total	12,000	568,423	12,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	(2,077,535)	-	(2,737,554)
Contributions Total	(2,077,535)	-	(2,737,554)
Revenues Total	(2,065,535)	26,672,317	(2,680,880)
Other Admin Total	(2,065,535)	26,672,317	(2,680,880)

Budget Comparison Report

	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
COE Operations			
STRS On Behalf Contributions			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	1,230,404	-	1,040,760
Other State Revenues Total	1,230,404	-	1,040,760
Revenues Total	1,230,404	-	1,040,760
Expenditures			
Benefits			
STRS ~ CERTIFICATED POSITIONS	1,128,963	-	900,161
STRS ~ CLASSIFIED POSITIONS	101,441	-	140,599
Benefits Total	1,230,404	-	1,040,760
Expenditures Total	1,230,404	-	1,040,760
STRS On Behalf Contributions Total	2,460,808	-	2,081,520

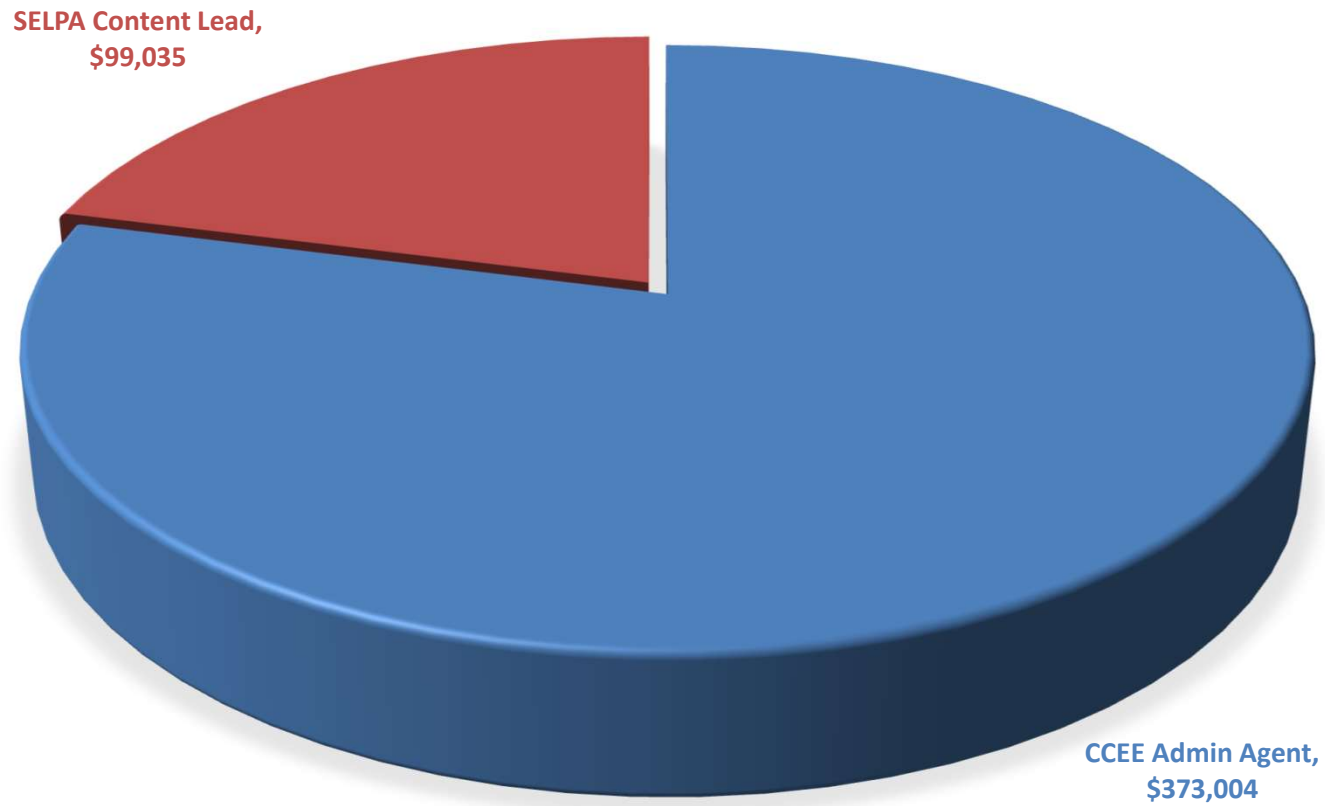
Statewide

**Marin County Office of Education
2023-24 Budget
Statewide Services**

	SELPA	CCEE Admin Agent	Statewide Services Total
Revenues			
Other State Revenues	-		-
Local Revenues	-	500,000	500,000
Contributions	99,035	(126,996)	(27,961)
Revenues Total	99,035	373,004	472,039
Expenditures			
Certificated	19,073		19,073
Classified	46,956	248,997	295,953
Benefits	33,006	70,675	103,681
Supplies	-	200	200
Services	-	7,650	7,650
Indirect Costs	-	45,482	45,482
Expenditures Total	99,035	373,004	472,039
Excess (Deficiency) of Revenues over Expenditures	-	-	-

Statewide Service

Expenditures by Source
2023-24 Adopted Budget



Total \$472,039

Budget Comparison Report

Statewide			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
CCEE Admin Agent			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	-	5,082	-
OTHER TRANSFR IN FROM ALL OTHR	511,345	-	500,000
Local Revenues Total	511,345	5,082	500,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	-	(126,996)
Contributions Total	-	-	(126,996)
Revenues Total	511,345	5,082	373,004
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	167,510	160,737	231,544
DIRECTOR	25,373	25,394	17,453
PROFESSIONAL EXPERT	-	4,213	-
SUPERVISOR	22,917	16,104	-
Classified Total	215,800	206,448	248,997
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	5,225	-
CAR ALLOWANCE CLASSIFIED BEN	-	1,700	-
HEALTH & WELFARE CLASSIFIED	14,987	13,094	15,328
MEDICARE - CERTIFICATED	-	73	-
MEDICARE - CLASSIFIED	3,129	2,857	3,612
OPEB ACTIVE EMPLOYEE-CLASSIFIED	98	89	101
PERS ~ CLASSIFIED POSITIONS	24,323	19,781	158
SOCIAL SECURITY (OASDI)~CLASSI	5,719	2,192	37
STRS ~ CLASSIFIED POSITIONS	22,905	23,353	47,446
UNEMPLOYMENT INS ~ CLASSIFIED	1,080	1,042	1,246
UNEMPLOYMENT INS CERTIFICATED	-	26	-
WORKERS COMP ~ CERTIFICATED	-	58	-
WORKERS COMP ~ CLASSIFIED	2,353	2,297	2,747
Benefits Total	74,594	71,787	70,675
Supplies			
MATERIALS & SUPPLIES	-	74	200
Supplies Total	-	74	200
Services			
COMPUTER LEASE	-	-	7,000
FINGERPRINTING	-	81	150
POSTAGE	-	304	500
Services Total	-	385	7,650
Indirect Costs			
INDIRECT COSTS CHARGES	14,068	-	45,482
Indirect Costs Total	14,068	-	45,482
Expenditures Total	304,462	278,694	373,004
CCEE Admin Agent Total	815,807	283,776	746,008

Budget Comparison Report

Statewide			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
SELPA			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	1,073,167	-	-
Other State Revenues Total	1,073,167	-	-
Local Revenues			
ALL OTHER LOCAL REVENUES	-	600	-
Local Revenues Total	-	600	-
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	-	99,035
Contributions Total	-	-	99,035
Revenues Total	1,073,167	600	99,035
Expenditures			
Certificated			
DIRECTOR	18,517	13,888	19,073
PROFESSIONAL EXPERT	153,811	179,446	-
Certificated Total	172,328	193,334	19,073
Classified			
CLERICAL & OFFICE ~ EXTRA HIRE	-	1,987	-
SECRETARIAL SALARIES	47,958	26,727	46,956
Classified Total	47,958	28,714	46,956
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	100	-
HEALTH & WELFARE CERTIFICATED	1,266	930	1,266
HEALTH & WELFARE CLASSIFIED	10,040	4,703	10,626
MEDICARE - CERTIFICATED	2,498	2,247	277
MEDICARE - CLASSIFIED	695	417	682
OPEB ACTIVE EMPLOYEE-CERTIFICA	9	7	10
OPEB ACTIVE EMPLOYEE-CLASSIFIED	-	36	-
PERS ~ CLASSIFIED POSITIONS	12,167	7,014	12,528
SOCIAL SECURITY (OASDI)~CLASSI	2,973	1,780	2,912
STRS ~ CERTIFICATED POSITIONS	32,915	29,583	3,643
UNEMPLOYMENT INS ~ CLASSIFIED	240	144	236
UNEMPLOYMENT INS CERTIFICATED	862	774	96
WORKERS COMP ~ CERTIFICATED	1,879	1,709	211
WORKERS COMP ~ CLASSIFIED	523	317	519
Benefits Total	66,067	49,761	33,006
Supplies			
MATERIALS & SUPPLIES	3,000	2,512	-
Supplies Total	3,000	2,512	-
Services			
CONFERENCES	10,000	5,557	-
INTERNET	1,284	1,035	-
OTHER CONTRACT SERVICES	528,662	527,323	-

Budget Comparison Report

Statewide			
	2022-23 Estimated Actuals	2022-23 Actual & Encumbered	2023-24 Adoption
OTHER FEES	500	-	-
POSTAGE	150	106	-
SUBAGREEMENT FOR SERVICE	141,066	112,465	-
Services Total	681,662	646,486	-
Indirect Costs			
INDIRECT COSTS CHARGES	102,151	-	-
Indirect Costs Total	102,151	-	-
Expenditures Total	1,073,166	920,807	99,035
SELPA Total	2,146,333	921,407	198,070

All Other Funds

All Other Funds

- Special Education Pass Through Fund
- Child Development Fund
- Deferred Maintenance
- Special Reserve Fund
- Foundation Fund
- Building Fund
- Retiree Benefit Fund

**Marin County Office of Education
2023-24 Budget
Other Funds**

Row Labels	Special ED Pass Through Fund	Child Development Fund	Deferred Maintenance Fund	SP RES-OTHER THAN CAP OUTLAY#1	Foundation Special Revenue Fund	Special Reserve ~ Cap Outlay #1	Walker Creek Enterprise Fund	Retiree Insurance	Other Funds Total
Revenues									
LCFF Sources	19,067,601		339,546						19,407,147
Federal Revenues	5,974,162	247,225							6,221,387
Other State Revenues	-	394,389							394,389
Local Revenues		-	18,479	94	566,115	150,000	2,590,521	35,228	3,360,437
Contributions							-		-
Interfund Transfers in			-	-		-	480,000		480,000
Revenues Total	25,041,763	641,614	358,025	94	566,115	150,000	3,070,521	35,228	29,863,360
Expenditures									
Certificated		15,453							15,453
Classified		104,939			150,000		948,912		1,203,851
Benefits		59,112			45,220		463,930		568,262
Supplies					3,850		188,250		192,100
Services		385,149	-		468,901		1,519,775	59,676	2,433,501
Capital Outlay			300,000				105,000		405,000
Indirect Costs		76,961							25,041,763
Transfers to agencies	25,041,763								76,961
Interfund transfers out						-	-		-
Expenditures Total	25,041,763	641,614	300,000		667,971	-	3,225,867	59,676	29,936,891

Walker Creek Ranch

The Walker Creek Ranch Fund

Walker Creek Ranch began operating Outdoor Education and Conference Center programs in April 1990. The Ranch is located in West Marin, encompassing 1,741 acres with numerous buildings, a one-acre pond, extensive hiking trail system, and its own potable water and sewage treatment facilities.

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner similar to a commercial business. In an enterprise fund, the intent is to cover the cost of operations through the charges made to program participants.

Historically, the WCR Outdoor School program has annually served 4,500 elementary school children, 500 high school students and parents, and 250 teachers from over 75 schools from Marin County and counties around the Bay Area and beyond. Additionally, the Conference Center program has served approximately 5,000 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

In response to the COVID-19 pandemic Walker Creek Ranch suspended all programs in March 2020. During the 2022-23 school year, Walker Creek Ranch began a pilot reopening, starting with a small conference season in the Fall and an abbreviated outdoor education program in the Spring. During 2022-23, WCR served approximately 2,100 conference guests and 2,300 outdoor students from 45 schools.

The emphasis in 2023-24 is on rebuilding Outdoor School and Conference Center business, while implementing efficient and effective staffing models to meet program needs. Targets have been established for the fiscal year to serve approximately 3,000 conference guests and operate 25 weeks of outdoor school serving over 3,500 students. Overall revenue projections for 2023-24 is approximately \$2.6 million.

To ensure ongoing facility upkeep and improvements, a number of maintenance projects are planned during 2023-24, including roofing and gutter replacement and completion of the MERA radio tower project on Coyote Ridge.

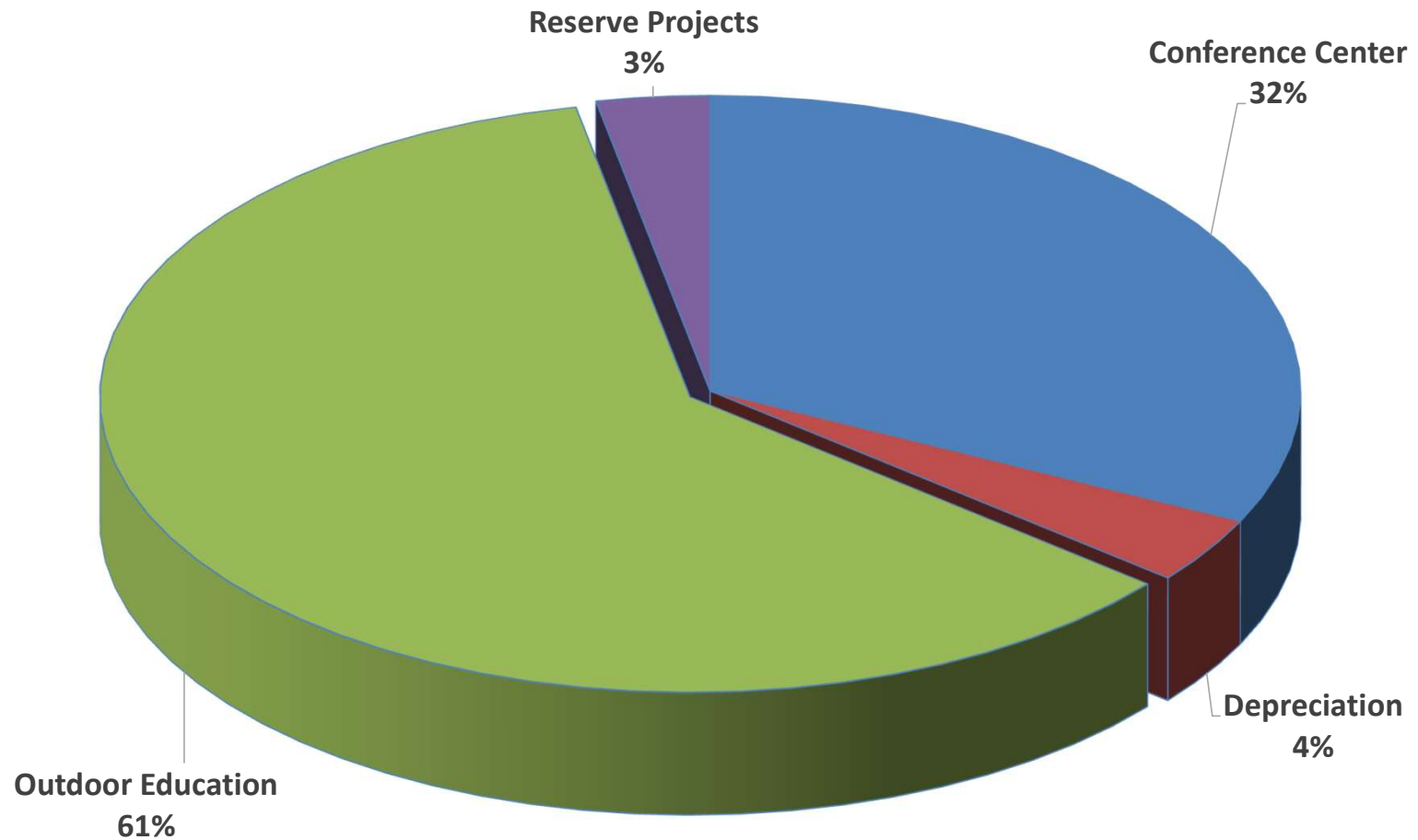
**Marin County Office of Education
2023-24 Budget
Walker Creek Ranch**

	Total
NO REPORTING REQUIREMENTS	116,682
WCR CONFERENCE	1,041,252
WCR OUTDOOR EDUCATION	1,967,933
WCR RESERVE PROJECTS	100,000
Grand Total	3,225,867

Marin County Office of Education

Walker Creek Ranch

2023-24 Adopted Budget



Total \$3,225,867

State Forms

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	13,133,267.00	6,843,364.00	19,976,631.00	13,840,577.00	6,849,536.00	20,690,113.00	3.6%
2) Federal Revenue		8100-8299	0.00	3,594,281.48	3,594,281.48	0.00	2,189,355.00	2,189,355.00	-39.1%
3) Other State Revenue		8300-8599	78,297.00	10,982,604.00	11,060,901.00	89,710.00	9,840,870.00	9,930,580.00	-10.2%
4) Other Local Revenue		8600-8799	4,079,202.20	15,301,683.34	19,380,885.54	4,431,912.61	15,004,569.00	19,436,481.61	0.3%
5) TOTAL, REVENUES			17,290,766.20	36,721,932.82	54,012,699.02	18,362,199.61	33,884,330.00	52,246,529.61	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,519,662.00	8,908,711.49	11,428,373.49	2,643,891.00	9,736,588.00	12,380,479.00	8.3%
2) Classified Salaries		2000-2999	7,611,195.00	6,282,452.50	13,893,647.50	8,670,173.00	6,655,599.00	15,325,772.00	10.3%
3) Employee Benefits		3000-3999	4,426,277.58	7,889,682.82	12,315,960.40	5,097,225.00	7,929,462.00	13,026,687.00	5.8%
4) Books and Supplies		4000-4999	477,276.00	856,810.71	1,334,086.71	642,622.00	465,071.00	1,107,693.00	-17.0%
5) Services and Other Operating Expenditures		5000-5999	4,034,531.99	12,838,811.64	16,873,343.63	4,238,402.00	6,904,402.00	11,142,804.00	-34.0%
6) Capital Outlay		6000-6999	205,700.00	170,162.85	375,862.85	244,500.00	11,092.00	255,592.00	-32.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,455,694.00	139,004.00	1,594,698.00	574,266.00	139,004.00	713,270.00	-55.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,886,088.06)	2,841,821.06	(44,267.00)	(2,785,091.00)	2,708,130.00	(76,961.00)	73.9%
9) TOTAL, EXPENDITURES			17,844,248.51	39,927,457.07	57,771,705.58	19,325,988.00	34,549,348.00	53,875,336.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(553,482.31)	(3,205,524.25)	(3,759,006.56)	(963,788.39)	(665,018.00)	(1,628,806.39)	-56.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	809,312.00	52,941.00	862,253.00	400,000.00	80,000.00	480,000.00	-44.3%
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	(1,145,493.00)	1,145,493.00	0.00	(1,294,427.00)	1,294,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,954,805.00)	2,092,552.00	137,747.00	(1,694,427.00)	1,214,427.00	(480,000.00)	-448.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,508,287.31)	(1,112,972.25)	(3,621,259.56)	(2,658,215.39)	549,409.00	(2,108,806.39)	-41.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
c) As of July 1 - Audited (F1a + F1b)			38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%
2) Ending Balance, June 30 (E + F1e)			36,197,258.01	10,562,451.92	46,759,709.93	33,539,042.62	11,111,860.92	44,650,903.54	-4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	55,117.04	0.00	55,117.04	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	371,610.55	60,877.05	432,487.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,501,578.09	10,501,578.09	0.00	11,111,864.14	11,111,864.14	5.8%
c) Committed									
Stabilization Arrangements		9750	30,670,785.71	0.00	30,670,785.71	28,702,514.60	0.00	28,702,514.60	-6.4%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,518,037.85	0.00	3,518,037.85	3,261,320.16	0.00	3,261,320.16	-7.3%
Unassigned/Unappropriated Amount		9790	1,575,207.86	(3.22)	1,575,204.64	1,575,207.86	(3.22)	1,575,204.64	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	68,368,960.88	(856,421.36)	67,512,539.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,499.00	0.00	6,499.00				
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	1,400,407.62	3,490,758.45	4,891,166.07				
4) Due from Grantor Government		9290	(21,069.50)	(1,802.00)	(22,871.50)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	55,117.04	0.00	55,117.04				
7) Prepaid Expenditures		9330	371,610.55	60,877.05	432,487.60				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,181,525.59	2,693,412.14	72,874,937.73				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,262,374.99	2,663,415.07	6,925,790.06				
2) Due to Grantor Governments		9590	0.00	(82,575.87)	(82,575.87)				
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			4,262,374.99	2,580,839.20	6,843,214.19				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			65,919,150.60	112,572.94	66,031,723.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,873,275.00	0.00	2,873,275.00	2,973,275.00	0.00	2,973,275.00	3.5%
Education Protection Account State Aid - Current Year		8012	6,418.00	0.00	6,418.00	7,086.00	0.00	7,086.00	10.4%
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	84,339.00	0.00	84,339.00	84,339.00	0.00	84,339.00	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	22,659,149.00	0.00	22,659,149.00	23,988,136.00	0.00	23,988,136.00	5.9%
Unsecured Roll Taxes		8042	439,627.00	0.00	439,627.00	439,627.00	0.00	439,627.00	0.0%
Prior Years' Taxes		8043	34,159.00	0.00	34,159.00	38,477.00	0.00	38,477.00	12.6%
Supplemental Taxes		8044	676,373.00	0.00	676,373.00	696,204.00	0.00	696,204.00	2.9%
Education Revenue Augmentation Fund (ERAF)		8045	12,926,456.00	0.00	12,926,456.00	11,664,202.00	0.00	11,664,202.00	-9.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	181,235.00	0.00	181,235.00	205,568.00	0.00	205,568.00	13.4%
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	692.00	0.00	692.00	692.00	0.00	692.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(346.00)	0.00	(346.00)	(346.00)	0.00	(346.00)	0.0%
Subtotal, LCFF Sources			39,881,377.00	0.00	39,881,377.00	40,097,260.00	0.00	40,097,260.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(339,546.00)		(339,546.00)	(339,546.00)		(339,546.00)	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							
LCFF/Revenue Limit Transfers - Prior Years		8099	(26,408,564.00)	6,843,364.00	(19,565,200.00)	(25,917,137.00)	6,849,536.00	(19,067,601.00)	-2.5%
TOTAL, LCFF SOURCES			13,133,267.00	6,843,364.00	19,976,631.00	13,840,577.00	6,849,536.00	20,690,113.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,298,881.00	1,298,881.00	0.00	1,260,633.00	1,260,633.00	-2.9%
Special Education Discretionary Grants		8182	0.00	382,325.00	382,325.00	0.00	356,928.00	356,928.00	-6.6%
Child Nutrition Programs		8220	0.00	52,941.00	52,941.00	0.00	35,000.00	35,000.00	-33.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		196,535.00	196,535.00		181,194.00	181,194.00	-7.8%
Title I, Part D, Local Delinquent Programs	3025	8290		193,680.00	193,680.00		97,385.00	97,385.00	-49.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,760.00	6,760.00		6,382.00	6,382.00	-5.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		90,024.00	90,024.00		49,752.00	49,752.00	-44.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		126,224.00	126,224.00		116,481.00	116,481.00	-7.7%
				0.00	0.00		0.00	0.00	0.0%
	Career and Technical Education	8290							
	All Other Federal Revenue	8290	0.00	1,246,911.48	1,246,911.48	0.00	85,600.00	85,600.00	-93.1%
TOTAL, FEDERAL REVENUE			0.00	3,594,281.48	3,594,281.48	0.00	2,189,355.00	2,189,355.00	-39.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,874,357.00	1,874,357.00			1,798,602.00	-4.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	420,020.00	420,020.00	0.00	480,607.00	480,607.00	14.4%
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	45,000.00	45,000.00	New
Mandated Costs Reimbursements		8550	39,966.00	0.00	39,966.00	45,233.00	0.00	45,233.00	13.2%
Lottery - Unrestricted and Instructional Materials		8560	35,731.00	14,081.00	49,812.00	37,460.00	14,763.00	52,223.00	4.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		326,153.00	326,153.00		313,564.00	313,564.00	-3.9%
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		1,467,145.00	1,467,145.00		622,908.00	622,908.00	-57.5%
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%
All Other State Revenue	All Other	8590	2,600.00	6,880,848.00	6,883,448.00	7,017.00	6,585,426.00	6,572,443.00	-4.5%

Description	2022-23 Estimated Actuals		2023-24 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)
TOTAL, OTHER STATE REVENUE	78,297.00	10,982,604.00	11,060,901.00	89,710.00	9,840,870.00	9,930,580.00
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00
Penalties and Interest from Delinquent Non- LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00
Interest	32,000.00	0.00	32,000.00	325,000.00	0.00	325,000.00
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	2,836,529.00	156,494.00	2,993,023.00	2,852,113.00	79,835.00	2,931,948.00
Other Local Revenue						
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenue from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 Local Revenue		8699	564,424.20	4,746,138.34	5,310,562.54	456,142.61	3,583,632.00	4,039,774.61	-23.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,904.00	0.00	134,904.00	298,657.00	0.00	298,657.00	121.4%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,374,051.00	10,374,051.00		11,316,102.00	11,316,102.00	9.1%
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	511,345.00	0.00	511,345.00	500,000.00	0.00	500,000.00	-2.2%
TOTAL, OTHER LOCAL REVENUE			4,079,202.20	15,301,683.34	19,380,885.54	4,431,912.61	15,004,569.00	19,436,481.61	0.3%
TOTAL, REVENUES			17,290,766.20	36,721,932.82	54,012,699.02	18,362,199.61	33,884,330.00	52,246,529.61	-3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	749,824.00	5,232,695.00	5,982,519.00	836,917.00	6,363,935.00	7,200,852.00	20.4%
Certificated Pupil Support Salaries		1200	60,077.00	1,076,856.00	1,136,933.00	64,497.00	1,072,661.00	1,137,158.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,446,391.00	2,147,942.49	3,594,333.49	1,732,027.00	2,297,992.00	4,030,019.00	12.1%
Other Certificated Salaries		1900	263,370.00	451,218.00	714,588.00	10,450.00	2,000.00	12,450.00	-98.3%
TOTAL, CERTIFICATED SALARIES			2,519,662.00	8,908,711.49	11,428,373.49	2,643,891.00	9,736,588.00	12,380,479.00	8.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	847,774.00	3,599,016.00	4,446,790.00	710,994.00	3,353,556.00	4,064,550.00	-8.6%
Classified Support Salaries		2200	202,230.00	167,895.00	370,125.00	211,506.00	193,284.00	404,790.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	3,317,972.00	1,144,717.50	4,462,689.50	4,327,022.00	1,857,886.00	6,184,908.00	38.6%
Clerical, Technical and Office Salaries		2400	2,707,360.00	822,354.00	3,529,714.00	2,891,251.00	914,803.00	3,806,054.00	7.8%
Other Classified Salaries		2900	535,859.00	548,470.00	1,084,329.00	529,400.00	336,070.00	865,470.00	-20.2%
TOTAL, CLASSIFIED SALARIES			7,611,195.00	6,282,452.50	13,893,647.50	8,670,173.00	6,655,599.00	15,325,772.00	10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	647,947.41	3,236,355.18	3,884,302.59	557,273.00	3,072,089.00	3,629,362.00	-6.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
PERS		3201-3202	1,870,718.30	1,602,949.40	3,473,667.70	1,956,415.00	1,570,562.00	3,526,977.00	1.5%
OASDI/Medicare/Alternative		3301-3302	585,216.36	628,496.32	1,213,712.68	606,352.50	597,068.00	1,203,420.50	-0.8%
Health and Welfare Benefits		3401-3402	1,114,687.00	2,134,241.05	3,248,928.05	1,476,177.00	2,415,183.00	3,891,360.00	19.8%
Unemployment Insurance		3501-3502	53,836.71	82,514.57	136,351.28	49,693.00	79,467.00	129,160.00	-5.3%
Workers' Compensation		3601-3602	117,364.80	179,843.30	297,208.10	117,890.50	177,580.00	295,470.50	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,690.00	17,633.00	24,323.00	6,686.00	17,513.00	24,199.00	-0.5%
Other Employee Benefits		3901-3902	29,817.00	7,650.00	37,467.00	326,738.00	0.00	326,738.00	772.1%
TOTAL, EMPLOYEE BENEFITS			4,426,277.58	7,889,682.82	12,315,960.40	5,097,225.00	7,929,462.00	13,026,687.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	12,500.00	13,000.00	10,000.00	0.00	10,000.00	-23.1%
Materials and Supplies		4300	390,455.00	778,870.71	1,169,325.71	466,522.00	420,972.00	887,494.00	-24.1%
Noncapitalized Equipment		4400	80,821.00	65,440.00	146,261.00	161,100.00	44,099.00	205,199.00	40.3%
Food		4700	5,500.00	0.00	5,500.00	5,000.00	0.00	5,000.00	-9.1%
TOTAL, BOOKS AND SUPPLIES			477,276.00	856,810.71	1,334,086.71	642,622.00	465,071.00	1,107,693.00	-17.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,462,302.00	2,462,302.00	0.00	2,013,181.00	2,013,181.00	-18.2%
Travel and Conferences		5200	142,750.00	185,956.00	328,706.00	148,625.00	185,985.00	314,590.00	-4.3%
Dues and Memberships		5300	61,835.00	7,354.00	69,189.00	64,837.00	7,464.00	72,301.00	4.5%
Insurance		5400 - 5450	122,165.00	0.00	122,165.00	118,588.00	0.00	118,588.00	-2.9%
Operations and Housekeeping Services		5500	201,925.00	84,941.00	286,866.00	296,000.00	119,950.00	415,950.00	45.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	339,343.00	561,864.00	901,207.00	387,880.00	430,645.00	818,525.00	-9.2%
Transfers of Direct Costs		5710	(11,966.00)	11,966.00	0.00	305,203.00	(305,203.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(92,655.00)	0.00	(92,655.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,038,082.99	9,480,349.64	12,518,432.63	2,862,578.00	4,433,218.00	7,295,796.00	-41.7%
Communications		5900	140,397.00	44,079.00	184,476.00	147,346.00	39,182.00	186,528.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,034,531.99	12,838,811.64	16,873,343.63	4,238,402.00	6,904,402.00	11,142,804.00	-34.0%
CAPITAL OUTLAY									
Land		6100	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	200,000.00	132,376.85	332,376.85	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,700.00	32,786.00	38,486.00	244,500.00	11,092.00	255,592.00	564.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			205,700.00	170,162.85	375,862.85	244,500.00	11,092.00	255,592.00	-32.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,455,694.00	0.00	1,455,694.00	574,266.00	0.00	574,266.00	-60.6%
Debt Service									
Debt Service - Interest		7438	0.00	13,824.00	13,824.00	0.00	13,824.00	13,824.00	0.0%
Other Debt Service - Principal		7439	0.00	125,180.00	125,180.00	0.00	125,180.00	125,180.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,455,694.00	139,004.00	1,594,698.00	574,266.00	139,004.00	713,270.00	-55.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310							
Transfers of Indirect Costs - Interfund		7350	(2,841,821.06)	2,841,821.06	0.00	(2,708,130.00)	2,708,130.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(44,267.00)	0.00	(44,267.00)	(76,961.00)	0.00	(76,961.00)	73.9%
TOTAL, EXPENDITURES			(2,886,088.06)	2,841,821.06	(44,267.00)	(2,785,091.00)	2,708,130.00	(76,961.00)	73.9%
TOTAL, EXPENDITURES			17,844,248.51	39,927,457.07	57,771,705.58	19,325,988.00	34,549,348.00	53,875,336.00	-6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	759,312.00	52,941.00	812,253.00	400,000.00	80,000.00	480,000.00	-40.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			809,312.00	52,941.00	862,253.00	400,000.00	80,000.00	480,000.00	-44.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931							
Emergency Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,145,493.00)	1,145,493.00	0.00	(1,294,427.00)	1,294,427.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,145,493.00)	1,145,493.00	0.00	(1,294,427.00)	1,294,427.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,954,805.00)	2,092,552.00	137,747.00	(1,694,427.00)	1,214,427.00	(480,000.00)	-448.5%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	13,133,267.00	6,843,364.00	19,976,631.00	13,840,577.00	6,849,536.00	20,690,113.00	3.6%
2) Federal Revenue		8100-8299	0.00	3,594,281.48	3,594,281.48	0.00	2,189,355.00	2,189,355.00	-39.1%
3) Other State Revenue		8300-8599	78,297.00	10,982,604.00	11,060,901.00	89,710.00	9,840,870.00	9,930,580.00	-10.2%
4) Other Local Revenue		8600-8799	4,079,202.20	15,301,683.34	19,380,885.54	4,431,912.61	15,004,569.00	19,436,481.61	0.3%
5) TOTAL, REVENUES			17,290,766.20	36,721,932.82	54,012,699.02	18,362,199.61	33,884,330.00	52,246,529.61	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,711,762.23	17,244,370.70	19,956,132.93	2,662,346.00	16,391,653.00	19,053,999.00	-4.5%
2) Instruction - Related Services	2000-2999		1,686,564.89	13,341,265.32	15,027,830.21	1,977,341.00	11,519,528.00	13,496,869.00	-10.2%
3) Pupil Services	3000-3999		198,975.40	2,110,040.70	2,309,016.10	312,501.00	1,805,480.00	2,117,981.00	-8.3%
4) Ancillary Services	4000-4999		0.00	454,192.44	454,192.44	52,420.00	253,744.00	306,164.00	-32.6%
5) Community Services	5000-5999		66,431.20	216,734.00	283,165.20	0.00	131,389.00	131,389.00	-53.6%
6) Enterprise	6000-6999		0.00	2,138.00	2,138.00	0.00	555.00	555.00	-74.0%
7) General Administration	7000-7999		10,378,717.79	3,375,561.06	13,754,278.85	12,137,753.00	3,041,310.00	15,179,063.00	10.4%
8) Plant Services	8000-8999		1,346,103.00	3,044,150.85	4,390,253.85	1,609,361.00	1,266,685.00	2,876,046.00	-34.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,455,694.00	139,004.00	1,594,698.00	574,266.00	139,004.00	713,270.00	-55.3%
10) TOTAL, EXPENDITURES			17,844,248.51	39,927,457.07	57,771,705.58	19,325,988.00	34,549,348.00	53,875,336.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(553,482.31)	(3,205,524.25)	(3,759,006.56)	(963,788.39)	(665,018.00)	(1,628,806.39)	-56.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	809,312.00	52,941.00	862,253.00	400,000.00	80,000.00	480,000.00	-44.3%
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	(1,145,493.00)	1,145,493.00	0.00	(1,294,427.00)	1,294,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,954,805.00)	2,092,552.00	137,747.00	(1,694,427.00)	1,214,427.00	(480,000.00)	-448.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,508,287.31)	(1,112,972.25)	(3,621,259.56)	(2,658,215.39)	549,409.00	(2,108,806.39)	-41.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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) 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)			38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,705,545.32	11,675,424.17	50,380,969.49	36,197,258.01	10,562,451.92	46,759,709.93	-7.2%
2) Ending Balance, June 30 (E + F1e)			36,197,258.01	10,562,451.92	46,759,709.93	33,539,042.62	11,111,860.92	44,650,903.54	-4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	55,117.04	0.00	55,117.04	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	371,610.55	60,877.05	432,487.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,501,578.09	10,501,578.09	0.00	11,111,864.14	11,111,864.14	5.8%
c) Committed									
Stabilization Arrangements		9750	30,670,785.71	0.00	30,670,785.71	28,702,514.60	0.00	28,702,514.60	-6.4%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,518,037.85	0.00	3,518,037.85	3,261,320.16	0.00	3,261,320.16	-7.3%
Unassigned/Unappropriated Amount		9790	1,575,207.86	(3.22)	1,575,204.64	1,575,207.86	(3.22)	1,575,204.64	0.0%

Resource	Description	2022-23		2023-24
		Estimated Actuals	Budget	
3025	ESSA: Title I, Part D, Local Delinquent Programs	.22		.22
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	51,100.00	21,697.00	
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	720.89	720.89	
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.10		.10
6054	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	1.00	1.00	
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	.14		.14
6266	Educator Effectiveness, FY 2021-22	430,599.96	390,419.96	
6300	Lottery: Instructional Materials	280,178.37	280,178.37	
6333	CA Community Schools Partnership Act - Coordination Grant	124,985.00	0.00	
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74	
6387	Career Technical Education Incentive Grant Program	647,399.00	647,399.00	
6388	Strong Workforce Program	93,796.86	93,796.86	
6500	Special Education	2,486,386.88	2,455,119.93	
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,426,016.78	1,426,016.78	
6520	Special Ed: Project Workability I LEA	.13		.13
6546	Mental Health-Related Services	654,578.86	654,578.86	
7311	Classified School Employee Professional Development Block Grant	27,407.00	27,407.00	
7422	In-Person Instruction (IPI) Grant	69,505.90	69,505.90	
7425	Expanded Learning Opportunities (ELO) Grant	59,877.55	59,877.55	
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.25	.25	
7430	COVID Mitigation for Counties	.47		.47
7810	Other Restricted State	249,983.67	1,016,708.67	
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	305,508.53	197,980.53	
9010	Other Restricted Local	3,577,088.79	3,754,012.79	
Total, Restricted Balance		10,501,578.09	11,111,864.14	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,565,200.00	19,067,601.00	-2.5%
2) Federal Revenue		8100-8299	6,150,541.00	5,974,162.00	-2.9%
3) Other State Revenue		8300-8599	1,941,145.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,656,886.00	25,041,763.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	27,656,886.00	25,041,763.00	-9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,656,886.00	25,041,763.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,207,315.74	3,207,315.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,207,315.74	3,207,315.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,207,315.74	3,207,315.74	0.0%
2) Ending Balance, June 30 (E + F1e)			3,207,315.74	3,207,315.74	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	3,207,316.47	3,207,316.47	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	(.73)	(.73)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,365,660.27		
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	2,164,609.14		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,530,269.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,199,108.47		
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			3,199,108.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,331,160.94		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	19,565,200.00	19,067,601.00	-2.5%
TOTAL, LCFF SOURCES			19,565,200.00	19,067,601.00	-2.5%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	6,150,541.00	5,974,162.00	-2.9%
TOTAL, FEDERAL REVENUE			6,150,541.00	5,974,162.00	-2.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,941,145.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,941,145.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			27,656,886.00	25,041,763.00	-9.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,091,686.00	5,974,162.00	-26.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	19,565,200.00	19,067,601.00	-2.5%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,656,886.00	25,041,763.00	-9.5%
TOTAL, EXPENDITURES			27,656,886.00	25,041,763.00	-9.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,565,200.00	19,067,601.00	-2.5%
2) Federal Revenue		8100-8299	6,150,541.00	5,974,162.00	-2.9%
3) Other State Revenue		8300-8599	1,941,145.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,656,886.00	25,041,763.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	27,656,886.00	25,041,763.00	-9.5%
10) TOTAL, EXPENDITURES			27,656,886.00	25,041,763.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,207,315.74	3,207,315.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,207,315.74	3,207,315.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,207,315.74	3,207,315.74	0.0%
2) Ending Balance, June 30 (E + F1e)			3,207,315.74	3,207,315.74	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	3,207,316.47	3,207,316.47	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	(.73)	(.73)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,436.67	4,436.67
6500	Special Education	1,146.00	1,146.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	395,461.00	395,461.00
6537	Special Ed: Learning Recovery Support	2,224,462.00	2,224,462.00
6546	Mental Health-Related Services	581,810.80	581,810.80
Total, Restricted Balance		3,207,316.47	3,207,316.47

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,226.00	247,225.00	0.0%
3) Other State Revenue		8300-8599	220,929.00	394,389.00	78.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			468,155.00	641,614.00	37.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	19,675.00	15,453.00	-21.5%
2) Classified Salaries		2000-2999	81,704.00	104,939.00	28.4%
3) Employee Benefits		3000-3999	46,567.00	59,112.00	26.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	275,942.00	385,149.00	39.6%
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	44,267.00	76,961.00	73.9%
9) TOTAL, EXPENDITURES			468,155.00	641,614.00	37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.01)	(.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.01)	(.01)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)	0.0%
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)	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	.03	.03	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	(.04)	(.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(105,588.97)		
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	77,923.99		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(27,664.98)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,518.30		
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			11,518.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(39,183.28)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	247,226.00	247,225.00	0.0%
TOTAL, FEDERAL REVENUE			247,226.00	247,225.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	220,929.00	394,389.00	78.5%
TOTAL, OTHER STATE REVENUE			220,929.00	394,389.00	78.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			468,155.00	641,614.00	37.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,675.00	15,453.00	-21.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,675.00	15,453.00	-21.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	65,018.00	95,665.00	47.1%
Clerical, Technical and Office Salaries		2400	6,686.00	9,274.00	38.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	10,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			81,704.00	104,939.00	28.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,513.00	6,196.00	-4.9%
PERS		3201-3202	20,539.00	28,001.00	36.3%
OASDI/Medicare/Alternative		3301-3302	6,461.00	8,201.00	26.9%
Health and Welfare Benefits		3401-3402	11,372.00	14,709.00	29.3%
Unemployment Insurance		3501-3502	496.00	587.00	18.3%
Workers' Compensation		3601-3602	1,084.00	1,290.00	19.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	102.00	128.00	25.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,567.00	59,112.00	26.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	65,238.00	66,927.00	2.6%
Travel and Conferences		5200	2,200.00	0.00	-100.0%
Dues and Memberships		5300	150.00	0.00	-100.0%
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	5,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	208,354.00	313,222.00	50.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			275,942.00	385,149.00	39.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	44,267.00	76,961.00	73.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			44,267.00	76,961.00	73.9%
TOTAL, EXPENDITURES			468,155.00	641,614.00	37.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,226.00	247,225.00	0.0%
3) Other State Revenue		8300-8599	220,929.00	394,389.00	78.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			468,155.00	641,614.00	37.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		240,018.00	397,400.00	65.6%
3) Pupil Services	3000-3999		183,870.00	167,253.00	-9.0%
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		44,267.00	76,961.00	73.9%
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			468,155.00	641,614.00	37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(.01)	(.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.01)	(.01)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)	0.0%
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)	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	.03	.03	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	(.04)	(.04)	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	.03	.03
Total, Restricted Balance		.03	.03

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	339,546.00	339,546.00	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	921.00	18,479.00	1,906.4%
5) TOTAL, REVENUES			340,467.00	358,025.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,343,483.84	300,000.00	-87.2%
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			2,345,483.84	300,000.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,005,016.84)	58,025.00	-102.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(505,016.84)	58,025.00	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,139,060.15	1,634,043.31	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,139,060.15	1,634,043.31	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,139,060.15	1,634,043.31	-23.6%
2) Ending Balance, June 30 (E + F1e)			1,634,043.31	1,692,068.31	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,634,043.31	1,692,068.31	3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,002,161.13		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,002,161.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,542.82		
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			6,542.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,995,618.31		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	339,546.00	339,546.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			339,546.00	339,546.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	921.00	18,479.00	1,906.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			921.00	18,479.00	1,906.4%
TOTAL, REVENUES			340,467.00	358,025.00	5.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	2,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	100,000.00	New
Buildings and Improvements of Buildings		6200	2,343,483.84	200,000.00	-91.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,343,483.84	300,000.00	-87.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,345,483.84	300,000.00	-87.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	339,546.00	339,546.00	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	921.00	18,479.00	1,906.4%
5) TOTAL, REVENUES			340,467.00	358,025.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,345,483.84	300,000.00	-87.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,345,483.84	300,000.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,005,016.84)	58,025.00	-102.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(505,016.84)	58,025.00	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,139,060.15	1,634,043.31	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,139,060.15	1,634,043.31	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,139,060.15	1,634,043.31	-23.6%
2) Ending Balance, June 30 (E + F1e)			1,634,043.31	1,692,068.31	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,634,043.31	1,692,068.31	3.6%
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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94.00	94.00	0.0%
5) TOTAL, REVENUES			94.00	94.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94.00	94.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,094.00	94.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,603.54	245,697.54	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,603.54	245,697.54	25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,603.54	245,697.54	25.6%
2) Ending Balance, June 30 (E + F1e)			245,697.54	245,791.54	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	245,697.54	245,791.54	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	196,605.74		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			196,605.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			196,605.74		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	94.00	94.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94.00	94.00	0.0%
TOTAL, REVENUES			94.00	94.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	50,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			50,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94.00	94.00	0.0%
5) TOTAL, REVENUES			94.00	94.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94.00	94.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,094.00	94.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,603.54	245,697.54	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,603.54	245,697.54	25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,603.54	245,697.54	25.6%
2) Ending Balance, June 30 (E + F1e)			245,697.54	245,791.54	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	245,697.54	245,791.54	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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	566,115.00	-33.4%
5) TOTAL, REVENUES			850,000.00	566,115.00	-33.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,000.00	150,000.00	0.0%
3) Employee Benefits		3000-3999	21,496.00	45,220.00	110.4%
4) Books and Supplies		4000-4999	4,110.00	3,850.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	472,016.00	468,901.00	-0.7%
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			647,622.00	667,971.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			202,378.00	(101,856.00)	-150.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,378.00	(101,856.00)	-150.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,921.76	492,299.76	69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,921.76	492,299.76	69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,921.76	492,299.76	69.8%
2) Ending Balance, June 30 (E + F1e)			492,299.76	390,443.76	-20.7%
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	50,000.00	New
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	492,299.76	340,443.76	-30.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79,238.72		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			79,238.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,093.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,093.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			78,145.41		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
All Other Local Revenue		8699	850,000.00	566,115.00	-33.4%
TOTAL, OTHER LOCAL REVENUE			850,000.00	566,115.00	-33.4%
TOTAL, REVENUES			850,000.00	566,115.00	-33.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	150,000.00	150,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,000.00	150,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,620.00	32,015.00	320.1%
OASDI/Medicare/Alternative		3301-3302	11,475.00	11,475.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	750.00	75.00	-90.0%
Workers' Compensation		3601-3602	1,651.00	1,655.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,496.00	45,220.00	110.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,250.00	1,250.00	0.0%
Noncapitalized Equipment		4400	2,860.00	2,600.00	-9.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,110.00	3,850.00	-6.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	472,016.00	468,901.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,016.00	468,901.00	-0.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			647,622.00	667,971.00	3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	566,115.00	-33.4%
5) TOTAL, REVENUES			850,000.00	566,115.00	-33.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		647,622.00	667,971.00	3.1%
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			647,622.00	667,971.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			202,378.00	(101,856.00)	-150.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,378.00	(101,856.00)	-150.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,921.76	492,299.76	69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,921.76	492,299.76	69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,921.76	492,299.76	69.8%
2) Ending Balance, June 30 (E + F1e)			492,299.76	390,443.76	-20.7%
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	50,000.00	New
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	492,299.76	340,443.76	-30.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23	
		Estimated	2023-24
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	0.00	50,000.00
Total, Restricted Balance		0.00	50,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	751.00	.01	-100.0%
5) TOTAL, REVENUES			751.00	.01	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			751.00	.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,581,244.00	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			(1,581,244.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,580,493.00)	.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,581,244.17	751.17	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,581,244.17	751.17	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,581,244.17	751.17	-100.0%
2) Ending Balance, June 30 (E + F1e)			751.17	751.18	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	751.17	751.18	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,589,345.90		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,589,345.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,589,345.90		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	751.00	.01	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			751.00	.01	-100.0%
TOTAL, REVENUES			751.00	.01	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,581,244.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,581,244.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			(1,581,244.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	751.00	.01	-100.0%
5) TOTAL, REVENUES			751.00	.01	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			751.00	.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,581,244.00	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			(1,581,244.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,580,493.00)	.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,581,244.17	751.17	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,581,244.17	751.17	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,581,244.17	751.17	-100.0%
2) Ending Balance, June 30 (E + F1e)			751.17	751.18	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	751.17	751.18	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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,204.00	150,000.00	1,728.4%
5) TOTAL, REVENUES			8,204.00	150,000.00	1,728.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,204.00	150,000.00	1,728.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,581,244.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,850,000.00	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			(1,268,756.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,260,552.00)	150,000.00	-111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,801,583.51	15,541,031.51	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,801,583.51	15,541,031.51	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,801,583.51	15,541,031.51	-7.5%
2) Ending Balance, June 30 (E + F1e)			15,541,031.51	15,691,031.51	1.0%
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	15,541,031.51	15,691,031.51	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,897,223.97		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,897,223.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,583.40		
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			5,583.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,891,640.57		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	8,204.00	150,000.00	1,728.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,204.00	150,000.00	1,728.4%
TOTAL, REVENUES			8,204.00	150,000.00	1,728.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,581,244.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,581,244.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,850,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,850,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,268,756.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,204.00	150,000.00	1,728.4%
5) TOTAL, REVENUES			8,204.00	150,000.00	1,728.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			8,204.00	150,000.00	1,728.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,581,244.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,850,000.00	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			(1,268,756.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,260,552.00)	150,000.00	-111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,801,583.51	15,541,031.51	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,801,583.51	15,541,031.51	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,801,583.51	15,541,031.51	-7.5%
2) Ending Balance, June 30 (E + F1e)			15,541,031.51	15,691,031.51	1.0%
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	15,541,031.51	15,691,031.51	1.0%
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	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,703,444.00	2,590,521.00	52.1%
5) TOTAL, REVENUES			1,703,444.00	2,590,521.00	52.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	640,075.00	948,912.00	48.3%
3) Employee Benefits		3000-3999	221,372.00	463,930.19	109.6%
4) Books and Supplies		4000-4999	179,346.00	188,250.00	5.0%
5) Services and Other Operating Expenses		5000-5999	1,592,303.80	1,519,775.00	-4.6%
6) Depreciation and Amortization		6000-6999	105,000.00	105,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,738,096.80	3,225,867.19	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,034,652.80)	(635,346.19)	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,162,253.00	480,000.00	-58.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,162,253.00	480,000.00	-58.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			127,600.20	(155,346.19)	-221.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,109,142.83	3,236,743.03	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,109,142.83	3,236,743.03	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,109,142.83	3,236,743.03	4.1%
2) Ending Net Position, June 30 (E + F1e)			3,236,743.03	3,081,396.84	-4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,982,297.17	2,977,297.00	-0.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	254,445.86	104,099.84	-59.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,078,391.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	31,250.90		
c) in Revolving Cash Account		9130	5,150.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	630,190.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,647.49		
7) Prepaid Expenditures		9330	268.41		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	861,280.33		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,561,675.91		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	(2,170,113.23)		
f) Equipment		9440	389,899.51		
g) Accumulated Depreciation - Equipment		9445	(299,667.19)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,620,411.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,009.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	(30,927.13)		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(3,917.44)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			2,624,329.39		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	392,894.00	1,088,175.00	177.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,183,026.00	1,492,506.00	26.2%
Other Local Revenue					
All Other Local Revenue		8699	127,524.00	9,840.00	-92.3%
TOTAL, OTHER LOCAL REVENUE			1,703,444.00	2,590,521.00	52.1%
TOTAL, REVENUES			1,703,444.00	2,590,521.00	52.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	129,106.00	195,995.00	51.8%
Classified Support Salaries		2200	140,557.00	383,557.00	172.9%
Classified Supervisors' and Administrators' Salaries		2300	284,625.00	298,288.00	4.8%
Clerical, Technical and Office Salaries		2400	80,787.00	71,072.00	-12.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	5,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			640,075.00	948,912.00	48.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,208.00	213,962.88	92.4%
OASDI/Medicare/Alternative		3301-3302	45,474.00	72,101.03	58.6%
Health and Welfare Benefits		3401-3402	54,277.00	162,141.92	198.7%
Unemployment Insurance		3501-3502	2,839.00	4,092.90	44.2%
Workers' Compensation		3601-3602	6,629.00	10,479.34	58.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	395.00	1,152.12	191.7%
Other Employee Benefits		3901-3902	550.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			221,372.00	463,930.19	109.6%
BOOKS AND SUPPLIES					
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	167,639.00	179,370.00	7.0%
Noncapitalized Equipment		4400	9,926.00	6,380.00	-35.7%
Food		4700	1,781.00	2,500.00	40.4%
TOTAL, BOOKS AND SUPPLIES			179,346.00	188,250.00	5.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,695.00	5,830.00	24.2%
Dues and Memberships		5300	500.00	880.00	76.0%
Insurance		5400-5450	20,854.00	23,042.00	10.5%
Operations and Housekeeping Services		5500	193,155.00	204,382.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,860.00	41,691.00	49.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	87,655.00	New
Professional/Consulting Services and					
Operating Expenditures		5800	1,345,139.80	1,152,819.00	-14.3%
Communications		5900	100.00	3,476.00	3,376.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,592,303.80	1,519,775.00	-4.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	105,000.00	105,000.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			105,000.00	105,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,738,096.80	3,225,867.19	17.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,162,253.00	480,000.00	-58.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,162,253.00	480,000.00	-58.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			1,162,253.00	480,000.00	-58.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,703,444.00	2,590,521.00	52.1%
5) TOTAL, REVENUES			1,703,444.00	2,590,521.00	52.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,738,096.80	3,225,867.19	17.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,738,096.80	3,225,867.19	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,034,652.80)	(635,346.19)	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,162,253.00	480,000.00	-58.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,162,253.00	480,000.00	-58.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			127,600.20	(155,346.19)	-221.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,109,142.83	3,236,743.03	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,109,142.83	3,236,743.03	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,109,142.83	3,236,743.03	4.1%
2) Ending Net Position, June 30 (E + F1e)			3,236,743.03	3,081,396.84	-4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,982,297.17	2,977,297.00	-0.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	254,445.86	104,099.84	-59.1%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,820.00	35,228.00	54.4%
5) TOTAL, REVENUES			22,820.00	35,228.00	54.4%
B. EXPENSES					
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 Expenses		5000-5999	43,062.00	59,676.12	38.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			43,062.00	59,676.12	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,242.00)	(24,448.12)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(20,242.00)	(24,448.12)	20.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,325,005.67	1,304,763.67	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,005.67	1,304,763.67	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,325,005.67	1,304,763.67	-1.5%
2) Ending Net Position, June 30 (E + F1e)			1,304,763.67	1,280,315.55	-1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,304,763.67	1,280,315.55	-1.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,294,454.40		
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) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,294,454.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,822.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,822.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,292,632.26		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	640.00	13,048.00	1,938.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	22,180.00	22,180.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,820.00	35,228.00	54.4%
TOTAL, REVENUES			22,820.00	35,228.00	54.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	43,062.00	59,676.12	38.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			43,062.00	59,676.12	38.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			43,062.00	59,676.12	38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,820.00	35,228.00	54.4%
5) TOTAL, REVENUES			22,820.00	35,228.00	54.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		43,062.00	59,676.12	38.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			43,062.00	59,676.12	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,242.00)	(24,448.12)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(20,242.00)	(24,448.12)	20.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,325,005.67	1,304,763.67	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,005.67	1,304,763.67	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,325,005.67	1,304,763.67	-1.5%
2) Ending Net Position, June 30 (E + F1e)			1,304,763.67	1,280,315.55	-1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,304,763.67	1,280,315.55	-1.9%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66.54	66.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.54	66.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.54	66.54	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.54	66.54	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	66.54	66.54	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66.88		
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) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			66.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			66.88		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66.54	66.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.54	66.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.54	66.54	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.54	66.54	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	66.54	66.54	0.0%

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9.55	9.55	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			9.55	9.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			9.55	9.55	0.0%
2) Ending Net Position, June 30 (C + D1e)			9.55	9.55	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9.55	9.55	0.0%
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(663,219.07)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			(663,219.07)		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	(663,230.18)		
4) TOTAL, LIABILITIES			(663,230.18)		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Position, June 30 (E6 + F2) - (G4 + H2)			11.11		
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	10.03	10.03	10.03	10.03	10.03	10.03
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.43	14.43	14.43	14.43	14.43	14.43
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	24.46	24.46	24.46	24.46	24.46	24.46
2. District Funded County Program ADA						
a. County Community Schools	19.14	19.14	19.14	19.14	19.14	19.14
b. Special Education-Special Day Class	153.44	153.44	153.44	153.44	153.44	153.44
c. Special Education-NPS/LCI	5.97	5.97	5.97	5.97	5.97	5.97
d. Special Education Extended Year	16.41	16.41	16.41	16.41	16.41	16.41
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)	194.96	194.96	194.96	194.96	194.96	194.96
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	219.42	219.42	219.42	219.42	219.42	219.42
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	28,481.93	28,481.93	28,481.93	28,481.93	28,481.93	28,481.93
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	10.97	10.97	10.97	10.97	10.97	10.97
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	10.97	10.97	10.97	10.97	10.97	10.97
3. Charter School Funded County Program ADA						
a. County Community Schools	5.36	5.36	5.36	5.36	5.36	5.36
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	5.36	5.36	5.36	5.36	5.36	5.36
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	16.33	16.33	16.33	16.33	16.33	16.33
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	16.33	16.33	16.33	16.33	16.33	16.33

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,822,750.00		1,822,750.00			1,822,750.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,822,750.00	0.00	1,822,750.00	0.00	0.00	1,822,750.00
Capital assets being depreciated:						
Land Improvements	703,354.03		703,354.03			703,354.03
Buildings	17,320,627.95	22,600.02	17,343,227.97	205,700.00		17,548,927.97
Equipment	3,441,352.72	(16,471.72)	3,424,881.00			3,424,881.00
Total capital assets being depreciated	21,465,334.70	6,128.30	21,471,463.00	205,700.00	0.00	21,677,163.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(8,994,373.00)		(8,994,373.00)	(562,374.00)		(9,556,747.00)
Equipment	(2,772,834.49)	(5.00)	(2,772,839.49)	(106,781.00)		(2,879,620.49)
Total accumulated depreciation	(11,767,207.49)	(5.00)	(11,767,212.49)	(669,155.00)	0.00	(12,436,367.49)
Total capital assets being depreciated, net excluding lease and subscription assets	9,698,127.21	6,123.30	9,704,250.51	(463,455.00)	0.00	9,240,795.51
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	11,520,877.21	6,123.30	11,527,000.51	(463,455.00)	0.00	11,063,545.51
Business-Type Activities:						
Capital assets not being depreciated:						
Land	1,674,221.00		1,674,221.00			1,674,221.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,674,221.00	0.00	1,674,221.00	0.00	0.00	1,674,221.00
Capital assets being depreciated:						
Land Improvements	3,831.26		3,831.26			3,831.26
Buildings	3,419,124.65	2.00	3,419,126.65	70,000.00		3,489,126.65
Equipment	389,899.87	(2.00)	389,897.87			389,897.87
Total capital assets being depreciated	3,812,855.78	0.00	3,812,855.78	70,000.00	0.00	3,882,855.78
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(2,170,113.30)		(2,170,113.30)	(100,000.00)		(2,270,113.30)
Equipment	(302,142.31)	2,476.00	(299,666.31)	(5,000.00)		(304,666.31)
Total accumulated depreciation	(2,472,255.61)	2,476.00	(2,469,779.61)	(105,000.00)	0.00	(2,574,779.61)
Total capital assets being depreciated, net excluding lease and subscription assets	1,340,600.17	2,476.00	1,343,076.17	(35,000.00)	0.00	1,308,076.17
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	3,014,821.17	2,476.00	3,017,297.17	(35,000.00)	0.00	2,982,297.17

ANNUAL BUDGET REPORT:

July 1, 2023 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:

Place: Marin County Office of Education
Date: June 13, 2023
Time: 3:30 PM

Adoption Date: June 20, 2023

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

Contact person for additional information on the budget reports:

Name: Randy Jones
Title: Assistant Superintendent, Business Services
Telephone: 415-499-5822
E-mail: rjones@marinschools.org

To update our mailing database, please complete the following:

Superintendent's Name: _____
Chief Business Official's Name: _____
CBO's Title: _____
CBO's Telephone: _____

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 (2022-23) annual payment?		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	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	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
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code 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:

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: June 20, 2023

For additional information on this certification, please contact:

Name: Randy Jones
Title: Assistant Superintendent, Business Services
Telephone: 415-499-5822
E-mail: rjones@marinschools.org

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	278,007.86		278,007.86		139,003.93	139,003.93	139,003.93
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	405,869.13	(77,242.13)	328,627.00			328,627.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	683,876.99	(77,242.13)	606,634.86	0.00	139,003.93	467,630.93	139,003.93
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,633,958.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,289,865.34
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	283,165.20
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	375,862.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	139,004.00
4. Other Transfers Out	All	9200	7200-7299	1,455,694.00
5. Interfund Transfers Out	All	9300	7600-7629	809,312.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,586,650.55
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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)				5,649,688.60
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				49,694,404.64
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				40.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				1,218,298.72

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,281,499.30	1,126,754.64
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)	36,281,499.30	1,126,754.64
B. Required effort (Line A.2 times 90%)	32,653,349.37	1,014,079.18
C. Current year expenditures (Line I.E and Line II.B)	49,694,404.64	1,218,298.72
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,410,567.19
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 32,227,414.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 16.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,871,232.03
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,665,570.16

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	45,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	352,526.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,934,328.72
9. Carry-Forward Adjustment (Part IV, Line F)	974,597.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,908,926.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,622,143.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,913,731.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,303,516.10
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	454,192.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	246,165.20
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,138.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,063,444.27
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,417,379.80
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	720,219.59
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,747,095.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	261,844.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	358,650.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	647,622.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	45,758,142.01
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	15.15%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	17.28%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,934,328.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(79,809.75)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.85%) times Part III, Line B19); zero if negative	974,597.73
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (43.59%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	974,597.73
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	974,597.73

Approved
indirect cost
rate: 12.85%

Highest rate
used in any
program: 43.59%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	174,156.40	22,379.00	12.85%
01	3025	174,901.00	22,053.00	12.61%
01	3183	23,854.00	3,064.00	12.84%
01	3212	93,582.00	19,631.00	20.98%
01	3213	319,186.00	41,015.00	12.85%
01	3310	627,832.44	55,312.00	8.81%
01	3315	77,891.00	6,854.00	8.80%
01	3327	360.00	46.00	12.78%
01	3345	1,023.00	131.00	12.81%
01	3385	223,834.59	28,762.00	12.85%
01	3395	38,479.00	4,945.00	12.85%
01	3410	70,594.00	9,006.00	12.76%
01	4035	5,991.00	769.00	12.84%
01	4127	21,539.00	2,767.00	12.85%
01	4203	89,109.00	915.00	1.03%
01	5630	66,460.00	8,540.00	12.85%
01	5632	51,798.00	6,656.00	12.85%
01	5634	11,733.00	1,508.00	12.85%
01	6054	159,114.00	20,446.00	12.85%
01	6057	156,996.00	20,174.00	12.85%
01	6266	38,357.00	4,620.00	12.04%
01	6318	24,701.00	3,174.00	12.85%
01	6331	176,561.00	22,688.00	12.85%
01	6333	52,241.00	22,774.00	43.59%
01	6387	252,991.00	11,071.00	4.38%
01	6388	967,579.08	124,333.06	12.85%
01	6500	17,644,869.92	1,435,528.00	8.14%
01	6510	373,653.00	47,826.00	12.80%
01	6515	9,808.00	1,260.00	12.85%
01	6520	114,325.00	14,690.00	12.85%
01	6536	87,607.00	11,257.00	12.85%
01	6545	829,950.00	102,151.00	12.31%
01	6546	920,695.00	114,982.00	12.49%
01	6680	33,230.00	4,270.00	12.85%
01	6685	33,230.00	4,270.00	12.85%
01	6690	222,555.20	28,598.00	12.85%

Marin County Office of Education
Marin County

Budget, July 1
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

21 10215 0000000
Form ICR
E8BYR46H1M(2023-24)

01	6762	67,982.00	8,734.00	12.85%
01	7366	234,426.44	30,123.00	12.85%
01	7368	80,522.00	10,347.00	12.85%
01	7412	70,975.00	9,120.00	12.85%
01	7413	68,153.00	8,757.00	12.85%
01	7422	102,873.00	13,219.00	12.85%
01	7430	213,060.00	27,378.00	12.85%
01	7435	97,883.00	12,577.00	12.85%
01	8150	579,394.00	64,977.00	11.21%
01	9010	6,234,772.33	428,124.00	6.87%
12	5035	105,775.00	14,271.00	13.49%
12	5055	56,019.00	5,923.00	10.57%
12	6127	187,345.00	24,073.00	12.85%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,575,207.86		280,178.37	1,855,386.23
2. State Lottery Revenue	8560	35,731.00		14,081.00	49,812.00
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)		1,610,938.86	0.00	294,259.37	1,905,198.23
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	35,731.00		12,756.00	48,487.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,325.00	1,325.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		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	0.00			0.00
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)		35,731.00	0.00	14,081.00	49,812.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,575,207.86	0.00	280,178.37	1,855,386.23
D. COMMENTS:					
Online fee for classroom instructional program					

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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		28,481.93	0.00%	28,481.93	0.00%	28,481.93
(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	13,840,577.00	0.31%	13,882,898.00	4.80%	14,548,598.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	89,710.00	0.00%	89,710.00	0.00%	89,710.00
4. Other Local Revenues	8600-8799	4,431,912.61	-0.75%	4,398,686.00	0.00%	4,398,686.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,294,427.00)	-26.99%	(945,000.00)	0.00%	(945,000.00)
6. Total (Sum lines A1 thru A5c)		17,067,772.61	2.10%	17,426,294.00	3.82%	18,091,994.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,643,891.00		2,670,330.00
b. Step & Column Adjustment				26,439.00		26,703.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,643,891.00	1.00%	2,670,330.00	1.00%	2,697,033.00
2. Classified Salaries						
a. Base Salaries				8,670,173.00		8,800,226.00
b. Step & Column Adjustment				130,053.00		132,003.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,670,173.00	1.50%	8,800,226.00	1.50%	8,932,229.00
3. Employee Benefits	3000-3999	5,097,225.00	2.51%	5,225,030.00	1.90%	5,324,138.00
4. Books and Supplies	4000-4999	642,622.00	3.02%	662,029.00	2.64%	679,507.00
5. Services and Other Operating Expenditures	5000-5999	4,238,402.00	-8.81%	3,865,031.00	2.83%	3,974,523.00
6. Capital Outlay	6000-6999	244,500.00	-18.20%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	574,266.00	-18.11%	470,246.00	-7.92%	432,993.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,785,091.00)	2.55%	(2,856,158.00)	1.58%	(2,901,348.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,725,988.00	-3.49%	19,036,734.00	1.59%	19,339,075.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,658,215.39)		(1,610,440.00)		(1,247,081.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,197,258.01		33,539,042.62		31,928,602.62
2. Ending Fund Balance (Sum lines C and D1)		33,539,042.62		31,928,602.62		30,681,521.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	28,702,514.60		27,538,734.14		26,261,431.26
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,261,320.16		3,172,054.62		3,202,276.50
2. Unassigned/Unappropriated	9790	1,575,207.86		1,217,813.86		1,217,813.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,539,042.62		31,928,602.62		30,681,521.62
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	28,702,514.60		27,538,734.14		26,261,431.26
b. Reserve for Economic Uncertainties	9789	3,261,320.16		3,172,054.62		3,202,276.50
c. Unassigned/Unappropriated	9790	1,575,207.86		1,217,813.86		1,217,813.86
(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)		33,539,042.62		31,928,602.62		30,681,521.62
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,849,536.00	0.00%	6,849,536.00	0.00%	6,849,536.00
2. Federal Revenues	8100-8299	2,189,355.00	0.00%	2,189,355.00	0.00%	2,189,355.00
3. Other State Revenues	8300-8599	9,840,870.00	-16.85%	8,183,087.00	0.00%	8,183,087.00
4. Other Local Revenues	8600-8799	15,004,569.00	0.70%	15,110,000.00	0.73%	15,220,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,294,427.00	-26.99%	945,000.00	0.00%	945,000.00
6. Total (Sum lines A1 thru A5c)		35,178,757.00	-5.41%	33,276,978.00	0.33%	33,386,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,736,588.00		9,833,954.00
b. Step & Column Adjustment				97,366.00		98,340.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,736,588.00	1.00%	9,833,954.00	1.00%	9,932,294.00
2. Classified Salaries						
a. Base Salaries				6,655,599.00		6,755,433.00
b. Step & Column Adjustment				99,834.00		101,332.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,655,599.00	1.50%	6,755,433.00	1.50%	6,856,765.00
3. Employee Benefits	3000-3999	7,929,462.00	1.48%	8,046,428.00	1.17%	8,140,465.00
4. Books and Supplies	4000-4999	465,071.00	3.02%	479,116.00	2.64%	491,765.00
5. Services and Other Operating Expenditures	5000-5999	6,904,402.00	-14.68%	5,890,623.00	-2.55%	5,740,432.00
6. Capital Outlay	6000-6999	11,092.00	0.00%	11,092.00	0.00%	11,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	139,004.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,708,130.00	2.62%	2,779,197.00	1.63%	2,824,387.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,000.00	-56.25%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		34,629,348.00	-2.31%	33,830,843.00	0.60%	34,032,200.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		549,409.00		(553,865.00)		(645,222.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,562,451.92		11,111,860.92		10,557,995.92
2. Ending Fund Balance (Sum lines C and D1)		11,111,860.92		10,557,995.92		9,912,773.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,111,864.14		10,636,768.92		9,957,812.92
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	(3.22)		(78,773.00)		(45,039.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,111,860.92		10,557,995.92		9,912,773.92
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		28,481.93	0.00%	28,481.93	0.00%	28,481.93
(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	20,690,113.00	0.20%	20,732,434.00	3.21%	21,398,134.00
2. Federal Revenues	8100-8299	2,189,355.00	0.00%	2,189,355.00	0.00%	2,189,355.00
3. Other State Revenues	8300-8599	9,930,580.00	-16.69%	8,272,797.00	0.00%	8,272,797.00
4. Other Local Revenues	8600-8799	19,436,481.61	0.37%	19,508,686.00	0.56%	19,618,686.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		52,246,529.61	-2.95%	50,703,272.00	1.53%	51,478,972.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,380,479.00		12,504,284.00
b. Step & Column Adjustment				123,805.00		125,043.00
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	12,380,479.00	1.00%	12,504,284.00	1.00%	12,629,327.00
2. Classified Salaries						
a. Base Salaries				15,325,772.00		15,555,659.00
b. Step & Column Adjustment				229,887.00		233,335.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,325,772.00	1.50%	15,555,659.00	1.50%	15,788,994.00
3. Employee Benefits	3000-3999	13,026,687.00	1.88%	13,271,458.00	1.46%	13,464,603.00
4. Books and Supplies	4000-4999	1,107,693.00	3.02%	1,141,145.00	2.64%	1,171,272.00
5. Services and Other Operating Expenditures	5000-5999	11,142,804.00	-12.45%	9,755,654.00	-0.42%	9,714,955.00
6. Capital Outlay	6000-6999	255,592.00	-17.41%	211,092.00	0.00%	211,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	713,270.00	-34.07%	470,246.00	-7.92%	432,993.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(76,961.00)	0.00%	(76,961.00)	0.00%	(76,961.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	480,000.00	-92.71%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		54,355,336.00	-2.74%	52,867,577.00	0.95%	53,371,275.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,108,806.39)		(2,164,305.00)		(1,892,303.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,759,709.93		44,650,903.54		42,486,598.54
2. Ending Fund Balance (Sum lines C and D1)		44,650,903.54		42,486,598.54		40,594,295.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,111,864.14		10,636,768.92		9,957,812.92
c. Committed						
1. Stabilization Arrangements	9750	28,702,514.60		27,538,734.14		26,261,431.26
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,261,320.16		3,172,054.62		3,202,276.50
2. Unassigned/Unappropriated	9790	1,575,204.64		1,139,040.86		1,172,774.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,650,903.54		42,486,598.54		40,594,295.54
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	28,702,514.60		27,538,734.14		26,261,431.26
b. Reserve for Economic Uncertainties	9789	3,261,320.16		3,172,054.62		3,202,276.50
c. Unassigned/Unappropriated	9790	1,575,207.86		1,217,813.86		1,217,813.86
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.22)		(78,773.00)		(45,039.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		33,539,039.40		31,849,829.62		30,636,482.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		61.70%		60.24%		57.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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):						
Marin County						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		25,041,763.00		25,041,763.00		25,041,763.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		54,355,336.00		52,867,577.00		53,371,275.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,355,336.00		52,867,577.00		53,371,275.00
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)		54,355,336.00		52,867,577.00		53,371,275.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,630,660.08		1,586,027.31		1,601,138.25
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,630,660.08		1,586,027.31		1,601,138.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Marin County Office of Education
Marin County

Budget, July 1
2023-24
County School Service Fund
Special Education Revenue
Allocations
Setup

21 10215 0000000
Form SEAS
E8BYR46H1M(2023-24)

Current LEA:	21-10215-0000000 Marin County Office of Education	
Selected SELPA:	AT	(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)	
AT	Marin County	

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(44,267.00)				
Other Sources/Uses Detail					1,000,000.00	862,253.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	44,267.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					50,000.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,581,244.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,581,244.00	2,850,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,162,253.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	44,267.00	(44,267.00)	5,293,497.00	5,293,497.00	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(92,655.00)	0.00	(76,961.00)				
Other Sources/Uses Detail					0.00	480,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,000.00	0.00	76,961.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	87,655.00	0.00						
Other Sources/Uses Detail					480,000.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	92,655.00	(92,655.00)	76,961.00	(76,961.00)	480,000.00	480,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

28,482

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
	(Form A, Line B5)			
Third Prior Year (2020-21)	28,481.93	31,928.79	N/A	Met
Second Prior Year (2021-22)	28,481.93	31,948.06	N/A	Met
First Prior Year (2022-23)	28,481.93	28481.93	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 (2020-21)	59.75	246.62	31,928.79	0.00
Second Prior Year (2021-22)	32.21	204.76	31,948.06	0.00
First Prior Year (2022-23)	35.43	194.96	28,481.93	5.36
Historical Average:	42.46	215.45	30,786.26	1.79
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	43.31	219.76	31,401.99	1.82
1st Subsequent Year (2024-25)				
(historical average plus 4%):	44.16	224.06	32,017.71	1.86
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	45.01	228.37	32,633.44	1.89

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 (2023-24)	35.43	194.96	28,481.93	5.36
1st Subsequent Year (2024-25)	35.43	194.96	28481.93	5.36
2nd Subsequent Year (2025-26)	35.43	194.96	28481.93	5.36
Status:	Met	Met	Met	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:

(required if NOT met)

Error within SACS program, 2nd (2025-26) subsequent year is met.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. 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

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	9,131,383.00	9,881,982.00	10,271,333.00	10,609,260.00
a2.	Alternative Education Grant	692,775.00	743,168.00	774,491.00	799,971.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	9,824,158.00	10,625,150.00	11,045,824.00	11,409,231.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,481.93	28,481.93	28,481.93	28,481.93
b.	Prior Year ADA (Funded)		28,481.93	28,481.93	28,481.93
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	9,131,383.00	9,881,982.00	10,271,333.00
b1.	COLA percentage	8.2%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	750,599.68	389,350.09	337,926.86
c.	Total Change (Step 2b2)	750,599.68	389,350.09	337,926.86
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	8.22%	3.94%	3.29%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	93.01%	92.99%	92.99%
c.	Weighted Percent change (Step 3a x Step 3b)	7.65%	3.66%	3.06%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	35.43	35.43	35.43	35.43
b.	Prior Year ADA (Funded)		35.43	35.43	35.43
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-a2 At Target or Section I-b2 Hold Harmless), prior year column	692,775.00	743,168.00	774,491.00
b1.	COLA percentage (Section II-Step 2b1)	8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	56,946.11	29,280.82	25,480.75
c.	Total Change (Step 2b2)	56,946.11	29,280.82	25,480.75
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	8.22%	3.94%	3.29%
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))	6.99%	7.01%	7.01%
c.	Weighted Percent change (Step 3a x Step 3b)	0.57%	0.28%	0.23%

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

a.	ADA (Funded) (Form A, line C3f)	5.36	5.36	5.36	5.36
b.	Prior Year ADA (Funded)		5.36	5.36	5.36
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 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	8.22%	3.94%	3.29%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A	N/A

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	37,001,684.00	37,116,899.00	37,461,964.00	38,203,197.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-0.69% to 1.31%	-0.07% to 1.93%	0.98% to 2.98%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	39,881,377.00	40,097,260.00	40,542,325.00	41,283,558.00
County Office's Projected Change in LCFF Revenue:		0.54%	1.11%	1.83%
Standard:		-0.69% to 1.31%	-0.07% to 1.93%	0.98% to 2.98%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.11%	1.83%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.46% to 5.54%	-3.89% to 6.11%	-3.17% to 6.83%

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 (2022-23)	37,637,981.39		
Budget Year (2023-24)	40,732,938.00	8.22%	Not Met
1st Subsequent Year (2024-25)	41,331,401.00	1.47%	Met
2nd Subsequent Year (2025-26)	41,882,924.00	1.33%	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)

In 2023-24 Salaries have been increased for step and column and a negotiated 3% increase. PERS benefits rates have increased. In addition we have restructured various departments including Business Services and Health Safety and Support, increasing our total FTE

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	0.54%	1.11%	1.83%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.46% to 10.54%	-8.89% to 11.11%	-8.17% to 11.83%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.46% to 5.54%	-3.89% to 6.11%	-3.17% to 6.83%

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 (2022-23)	3,594,281.48		
Budget Year (2023-24)	2,189,355.00	-39.09%	Yes
1st Subsequent Year (2024-25)	2,189,355.00	0.00%	No
2nd Subsequent Year (2025-26)	2,189,355.00	0.00%	No

Explanation:
(required if Yes)

One-time federal funding for COVID response and relief has been removed from the 2023-24 budget

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

First Prior Year (2022-23)	11,060,901.00		
Budget Year (2023-24)	9,930,580.00	-10.22%	Yes
1st Subsequent Year (2024-25)	8,272,797.00	-16.69%	Yes
2nd Subsequent Year (2025-26)	8,272,797.00	0.00%	No

Explanation:
(required if Yes)

One-time state funding for COVID response and relief has been removed from the 2023-24 budget. Additionally, the SELPA Content Lead grant ends June 30, 2023 and this approximately \$1 million program has been removed from the 2023-24 budget. In addition we have a number of other significant one-time grants (SBHIP, and state AB130 and AB86 funding) that have been removed from the 2024-25 budget

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

First Prior Year (2022-23)	19,380,885.54		
Budget Year (2023-24)	19,436,481.61	0.29%	No
1st Subsequent Year (2024-25)	19,508,686.00	0.37%	No
2nd Subsequent Year (2025-26)	19,618,686.00	0.56%	No

Explanation:
(required if Yes)

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

First Prior Year (2022-23)	1,334,086.71		
Budget Year (2023-24)	1,107,693.00	-16.97%	Yes
1st Subsequent Year (2024-25)	1,141,145.00	3.02%	No
2nd Subsequent Year (2025-26)	1,171,272.00	2.64%	No

Explanation:
(required if Yes)

We incurred significant COVID related costs in 2022-23 for materials and supplies that have been removed from the 2023-24 budget

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

First Prior Year (2022-23)	16,873,343.63		
Budget Year (2023-24)	11,142,804.00	-33.96%	Yes
1st Subsequent Year (2024-25)	9,755,654.00	-12.45%	Yes
2nd Subsequent Year (2025-26)	9,714,955.00	-0.42%	No

Explanation:
(required if Yes)

We utilized one-time COVID funding for a broad array of services, with the expiration of the funding, we have removed the costs. In addition we have some significant grants such as the SELPA Content Lead that ended in 2022-23 and we have therefore removed both revenues and expenditures. In 2024-25 we have recognized the expiration of a number of mental health related grants that are used for services.

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 (2022-23)	34,036,068.02		
Budget Year (2023-24)	31,556,416.61	-7.29%	Met
1st Subsequent Year (2024-25)	29,970,838.00	-5.02%	Met
2nd Subsequent Year (2025-26)	30,080,838.00	0.37%	Met

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

First Prior Year (2022-23)	18,207,430.34		
Budget Year (2023-24)	12,250,497.00	-32.72%	Not Met
1st Subsequent Year (2024-25)	10,896,799.00	-11.05%	Not Met
2nd Subsequent Year (2025-26)	10,886,227.00	-0.10%	Met

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

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

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

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

Explanation:

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

Explanation:

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

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

Explanation:

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

We incurred significant COVID related costs in 2022-23 for materials and supplies that have been removed from the 2023-24 budget

Explanation:

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

We utilized one-time COVID funding for a broad array of services, with the expiration of the funding, we have removed the costs. In addition we have some significant grants such as the SELPA Content Lead that ended in 2022-23 and we have therefore removed both revenues and expenditures. In 2024-25 we have recognized the expiration of a number of mental health related grants that are used for services.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	19,725,988.00	591,779.64	635,386.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	31,923,646.22	34,153,632.24	30,670,785.71
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,519,342.43	2,753,222.26	3,518,037.85
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,537,588.06	1,575,207.86	1,575,207.86
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	(1.25)	(1.58)	(3.22)
e. Available Reserves (Lines 1a through 1d)	35,980,575.46	38,482,060.78	35,764,028.20
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	41,989,040.53	45,887,037.59	58,633,958.58
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	25,007,465.83	23,429,690.35	27,656,886.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	66,996,506.36	69,316,727.94	86,290,844.58
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	53.70%	55.50%	41.40%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	17.90%	18.50%	13.80%

¹ 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.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,256,270.16	12,354,034.47	N/A	Met
Second Prior Year (2021-22)	2,512,963.65	14,161,769.56	N/A	Met
First Prior Year (2022-23)	(2,508,287.31)	18,653,560.51	13.45%	Met
Budget Year (2023-24) (Information only)	(2,658,215.39)	19,725,988.00		

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

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

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

Explanation:
(required if NOT met)

7. **CRITERION: Fund Balance**

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	and over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

54,355,336.00

County Office's Fund Balance Standard Percentage Level:

1.00%

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?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

Marin County

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
25,041,763.00	25,041,763.00	25,041,763.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	30,878,139.00	32,936,311.51	N/A	Met
Second Prior Year (2021-22)	32,379,687.00	36,192,581.67	N/A	Met
First Prior Year (2022-23)	34,552,642.00	38,705,545.32	N/A	Met
Budget Year (2023-24) (Information only)	36,197,258.01			

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

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

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

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$80,000 (greater of)	0	to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001	and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	54,355,336.00	52,867,577.00	53,371,275.00
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,355,336.00	52,867,577.00	53,371,275.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	25,041,763.00	25,041,763.00	25,041,763.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	54,355,336.00	52,867,577.00	53,371,275.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,630,660.08	1,586,027.31	1,601,138.25
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,630,660.08	1,586,027.31	1,601,138.25

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	28,702,514.60	27,538,734.14	26,261,431.26
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,261,320.16	3,172,054.62	3,202,276.50
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,575,207.86	1,217,813.86	1,217,813.86
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)	(3.22)	(78,773.00)	(45,039.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	33,539,039.40	31,849,829.62	30,636,482.62
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	61.70%	60.24%	57.40%
County Office's Reserve Standard (Section 8A, Line 7):	1,630,660.08	1,586,027.31	1,601,138.25
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(1,145,493.00)			
Budget Year (2023-24)	(1,294,427.00)	148,934.00	13.0%	Not Met
1st Subsequent Year (2024-25)	(945,000.00)	(349,427.00)	(27.0%)	Not Met
2nd Subsequent Year (2025-26)	(945,000.00)	0.00	0.0%	Met

1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	1,000,000.00			
Budget Year (2023-24)	0.00	(1,000,000.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	862,253.00			
Budget Year (2023-24)	480,000.00	(382,253.00)	(44.3%)	Not Met
1st Subsequent Year (2024-25)	35,000.00	(445,000.00)	(92.7%)	Not Met
2nd Subsequent Year (2025-26)	35,000.00	0.00	0.0%	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 have increased in 2023-24 to continue programs and services for students in the face of reduced state and federal funding. In 2024-25 the budget reflects the statutory contribution to RMA and a local commitment to provide ongoing support for School to Career programming, however, all other contributions have been removed.

- 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)

In 2022-23 a one-time transfer was made from the special reserve fund for capital outlay to support the development and implementation of a CTE center at Terra Linda High

- 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)

In 2022-23 we transferred \$0.8 million to Walker Creek Ranch to provide ongoing support while the ranch was closed due to COVID. This transfer has been eliminated in the 2023-24 budget

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

Project Information:
(required if YES)

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:

Qualified retiree board members and superintendent do not contribute towards their benefits. All other retirees contribute to their own benefits based on collective bargaining agreement.

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

1,264,757

4. OPEB Liabilities

a. Total OPEB liability

1,264,757.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

1,264,757.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2022

5. OPEB Contributions

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

20,274.00

20,274.00

20,274.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

25,479.12

24,813.00

24,813.00

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

32,272.00

37,794.00

37,226.00

d. Number of retirees receiving OPEB benefits

10.00

10.00

10.00

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	
	Budget Year (2023-24)	1st Subsequent Year (2024-25)
	2nd Subsequent Year (2025-26)	
	a. Required contribution (funding) for self-insurance programs	
	b. Amount contributed (funded) for self-insurance programs	

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	66.40	66.44	66.44	66.44

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:

Mar 08, 2022

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

4. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

3%

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

--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes	Yes	Yes
763,041	763,041	763,041

Certificated (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes	Yes	Yes
1.0%	1.0%	1.0%

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	154	151	151	151

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:

May 11, 2021

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

4. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

3.0%

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

- 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

Yes

Yes

Yes

Classified (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

--

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	70.7	73.7	73.7	73.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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")

Yes	Yes	Yes
3.0%		

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Yes	Yes	Yes

Management/Supervisor/Confidential

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Yes	Yes	Yes
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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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 20, 2023

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)	
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)

Item A6 - The County Office of Education pays 100% for health benefits for active and retired board members. Item A8 - As of December 2022, the County Office has a new Asst. Superintendent for Business Services.

End of County Office Budget Criteria and Standards Review