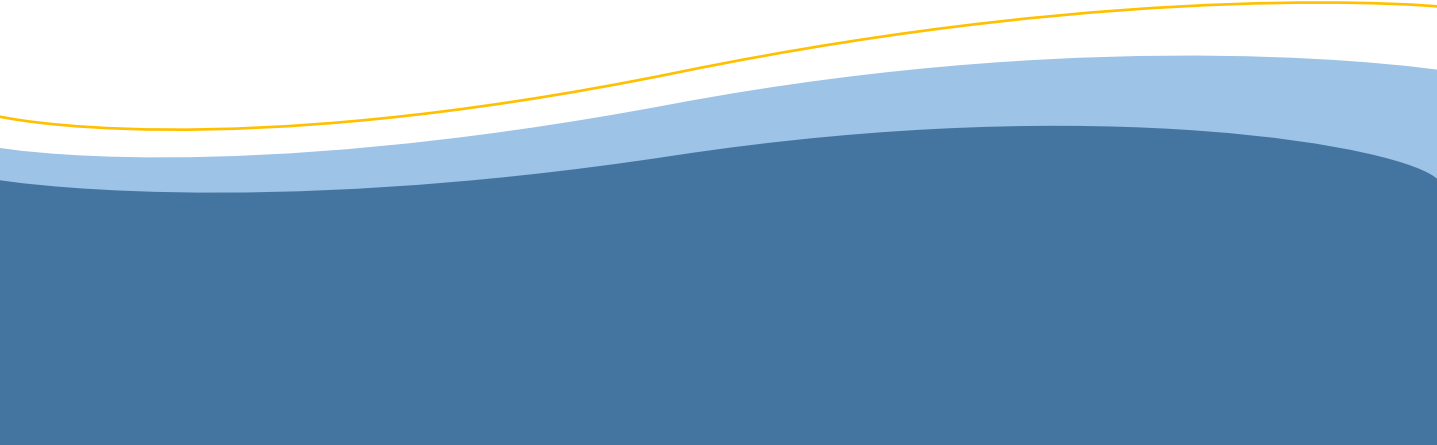


Marin County Office of Education

**2022-2023
Final Budget**



Marin County Office of Education

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MARIN COUNTY

OFFICE OF EDUCATION

June 21, 2022

To: Marin County Board of Education
Mary Jane Burke, Marin County Superintendent of Schools

From: Kate Lane, Assistant Superintendent - Business Services

2022-23 Final Budget for Marin County Office of Education

The Marin County Office of Education (MCOE) 2022-23 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 2022-23. Updates to the memo presented with the Recommended Budget on June 14, 2022 are shown below through ~~deletions~~ or additions. These updates reflect the possible changes should the Legislature's budget proposal be adopted. 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 an increase of \$55 billion in revenues since January and a \$97 billion increase over July last year. The Governor is, however, extremely cautious about the immediate future given the spike in inflation, global uncertainties sparked by the war in Ukraine and the impacts of climate change closer to home as California faces a prolonged drought and worsening wildfires. In response to these concerns, the May Revision reflects \$37.1 billion in reserves, pays down long and short-term debt and continues to fund one-time investments rather than making additional ongoing commitments.

The increase in state revenues is outpacing the annual adjustment in how much the State can spend as identified in the GANN Appropriations Limit, however, the May Revision includes significant investments in infrastructure and long-term debt reduction and provides tax credits and rebates, all of which prevents the State from exceeding the limit.

The Governor's May Revision Budget Highlights for Education

The May Revision includes total funding of \$128.3 billion for K-12 education including an increase of \$19.6 billion in Proposition 98 funds above the Governor's Budget released in January. The Governor proposes utilizing the significant increase in ongoing funding to accelerate full funding of programs introduced in last year's budget, including the Expanded Learning Opportunity Program and Universal Meals while also boosting ongoing funding provided through the local control funding formula. One-time revenues are proposed for one-time purposes to prevent the state from creating a structural deficit in the future. [The Legislature modifies the May Revision proposal for \\$1.1 billion in one-time funds to the Expanded Learning Opportunity Program to integrate arts, music and infrastructure and use it to create a one-time equity-weighted formula block grant.](#)

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

- Statutory cost of living increase (COLA) for 2021-22 has increased from 5.33% to 6.56%.
- The May Revision proposes adding an additional \$2.1 billion (approximately 3.3%) boost to the local control funding formula (LCFF) base grants for school districts and charter schools.
- [The Legislature adopts the May Revision COLA of 6.56% and the Governor's proposal to boost LCFF base grants by \\$2.1 billion and adds another \\$4.5 billion. Additionally, the legislature would change the criteria for the LCFF count of low-income students from eligibility for Free and Reduced Price Meals to 250% of the federal poverty level.](#)
- Notably, the Governor is proposing an increase of \$101 million to the LCFF for County Offices of Education.
- The Governor continues to propose school districts would be given additional protection against declining enrollment by providing a new funding guarantee basing attendance on the average of the three most recent prior years. The May Revision recognizes that in addition to declines in enrollment, attendance rates are significantly lower this year than is traditional and therefore proposes using enrollment as the basis for 2021-22.

- The Legislature adopts the Governor’s proposal to use the greater of current year, prior year or the average of the three most recent prior years attendance but rejects the proposal to base 2021-22 attendance on enrollment.
- The state-wide rate for Special Education block grant funding increases to \$820 per average daily attendance (ADA) in 2021-22 with a \$500 million increase in ongoing funding in addition to the 6.56% COLA. This rate exceeds, the Marin County SELPA’s funding rate and the SELPA will therefore see annual increases in funding whereas we had previously estimated the SELPA would be flat-funded for a number of years.
- The four-year phase in universal access to transitional kindergarten begins in 2022-23 and is accompanied by a re-benching of Proposition 98 and a new add-on to the Local Control Funding Formula to help fund the required student to staff ratios.
- The May Revision includes additional one-time grant programs including:
 - \$8 billion one-time funding for a discretionary block grant to be allocated based on 2021-22 attendance (ADA). This results in approximately \$1,500 per ADA to be used for purposes including to protect staffing levels, address student learning challenges, and support the mental health and wellness of students and staff. The Legislature increases the May Revision block grant proposal to \$8.5 billion by redirecting funding from two of the Governor’s professional development proposals and from the Multilingual School and Classroom Library proposal.
 - \$1.7 billion for K-12 Deferred Maintenance – minimum grants of \$100,000 with additional funding based on the unduplicated count of low-income pupils, English learners and foster youth.
 - An additional \$1.5 billion to add to the \$3 billion one-time Prop 98 funding appropriated in last year’s budget act to be used over three years to establish new and expand Community Schools to provide school-based services to children.
 - The Legislature rejects the Governor’s proposals for Deferred Maintenance and Community Schools expansion, redirecting the funding to their proposal for Home to School Transportation.

- \$100 million of one-time funding to the California Collaborative for Educational Excellence to expand the Community Engagement Initiative.
- \$0.7 billion in additional one-time funds in a multi-year proposal to support initiatives that build the teacher pipeline, encourage educator retention, and provide professional training for all staff. The Legislature rejects many of the Governor's proposals for professional development, redirecting the funding to their proposals to further increase the LCFF base and to create a mandatory Home to School Transportation program as described below.

The leaders and budget committee chairs of the Senate and Assembly announced their agreement on the Legislative version of the 2022-23 State Budget on June 1, 2022, however, some notable differences remain between the Legislature and the Administration. The Legislature are proposing an even larger boost to the LCFF base grants and some changes to the definition of unduplicated pupil counts, while rejecting any protection of attendance rates for 2021-22. The legislative budget also proposes an ongoing \$1.2 billion increase to Home to School Transportation accompanied by a requirement that school districts and COEs offer transportation services to students in grades TK-6 and all low-income students. The legislature rejects the Governor's proposed one-time investments in Deferred Maintenance, Community Schools expansion, and significantly reduces the amount to be invested in professional training initiatives.

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 and that the Governor may have approved the budget by the time the MCOE Board of Education acts on adopting its budget on June 21, 2022. The Legislature met the statutory deadline as anticipated, passing a budget on June 13, 2022 in the form of Senate Bill 154. Once the bill has been delivered to the Governor for approval, he will have 12 days to sign or veto the bill. We anticipate a subsequent budget bill will need to be approved to capture the final agreement.

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 LCFF provides a hold harmless protection that guarantees MCOE will receive no less than revenues received in 2012-13 with the exception of that portion of funding attributed to ADA. This means that any decline or growth in enrollment brings with it a corresponding decline or growth in the hold harmless amount calculated using 2012-13 revenue rates.

The LCFF formula for County Offices of Education is as follows:

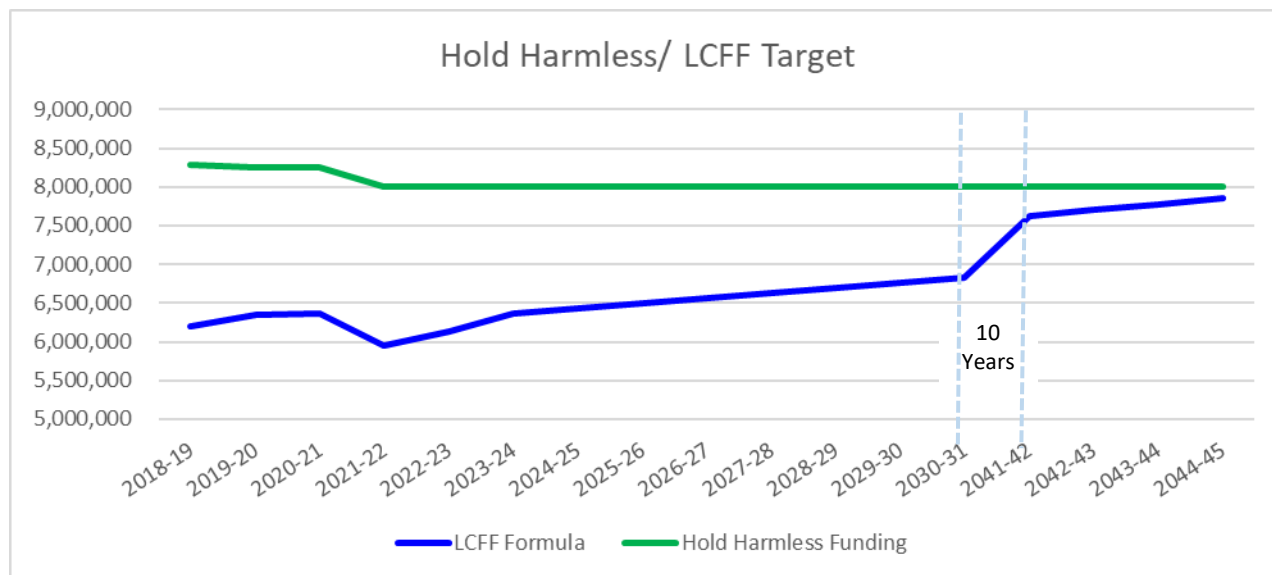
Marin County Office of Education Local Control Funding Formula (LCFF)								Base Funding Hold Harmless <i>as adjusted by ADA</i>	
Funding Elements:						Unit	per Unit	Total	
1 Base Funding per COE							\$ 805,906	\$ 805,906	N/A
2 County Community School - Base Funding						24.20	13,782.63	\$ 333,540	\$ 206,488
Supplemental ADA Funding (35% of Base Funding)						18.94	4,823.92	91,383	
Concentration ADA Funding (35% of Base Funding)						6.84	4,823.92	33,014	
Court School (Juvenile Hall, 100%)						6.64	21,018.51	139,563	56,656
Subtotal County Community School								\$ 597,500	\$ 263,145
3 County Office Operations:									
(a) County-wide ADA, up to 30,000						30,000	80.71	\$ 2,421,300	4,042,246
County-wide ADA, over 30,000						485	69.18	33,586	
(b) per district funding						17	126,045	2,142,765	202,128
Subtotal County Office Operations								\$ 4,597,651	\$ 4,244,374
2012-13 Categorical Funding									419,234
2012-13 Regional Occupational Program (ROP)									2,565,964
2012-13 Beginning Teacher Support and Assessment (BTSA)									512,044
Total LCFF								\$ 6,001,057	\$ 8,004,761

There are some similarities between the previous hold harmless funding and the funding under LCFF. These similarities, as shown in the column on the right on the table above, are primarily related to student driven and county operations funding. Estimated funding for 2022-23 is notably decreased in the current year due to a significant decline in student attendance at both the Juvenile Hall program as well as Marin's Community School.

We anticipate receiving \$0.6 million in LCFF state aid again in in 2022-23 as a supplemental add-on grant to provide support to districts that have been identified for differentiated assistance as evidenced by indicators on the California School Dashboard.

Decades of Flat Funding

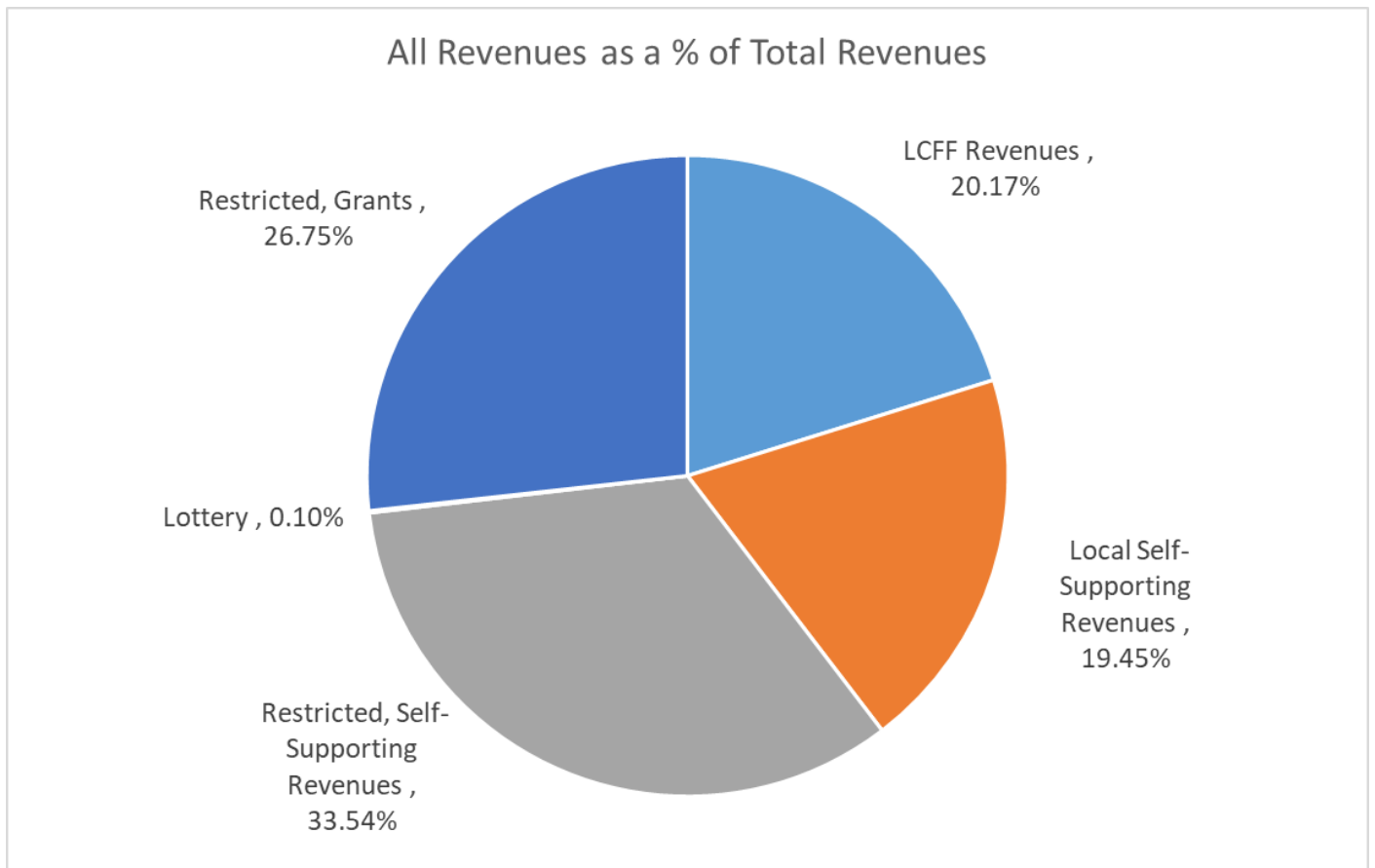
Through the LCFF under current law, the MCOE will not receive additional LCFF dollars from the state for the foreseeable future. Unlike basic aid school districts, county offices are not generally allowed to keep excess property taxes but the LCFF for County Offices of Education allows us to retain property taxes up to our minimum held harmless total. Those excess taxes that exceed these calculations must be returned to the State for distribution to trial courts.



MCOE received property taxes in excess of our held harmless limit for the first time in 2017-18 resulting in sending \$60 thousand of 'excess' taxes to the State. The excess tax amount has increased from \$1.7 million in 2021-22 to \$2.3 million in 2022-23.

- The Governor's proposed increase to LCFF for County Offices of Education would bring our funding entitlement above our 2012-12 held harmless funding amount and, as currently proposed in trailer bill language, would result in a \$1.8 million dollar increase in funding in 2022-23 and an annual increase thereafter equal to the Cost of Living Adjustment thus ending the flat funding we have been managing for the last ten (10) years. If approved, this increase will be included in the "45 day" budget revision review and will be incorporated into the first interim budget update. We anticipate LCFF revenues will increase by \$1.8 million as the Governor and Legislature are aligned in their proposals for an increase to county office of education funding.

Other Funding Sources



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 and first subsequent year of the multi-year projection include 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 2022-23 by a total of \$7 million in comparison to 2021-22 estimated actuals as detailed below:

- Local Control Funding Formula revenues increased by \$1 million due to an increase in the entitlement for the Out of Home Care program, which is funded half with state aid and half with property taxes, and an increase in property taxes allocated for the LCFF. This increase is offset by an increase in the transfer of excess taxes to the State shown in the expenditure section.
- Federal funds are increased by \$0.3 million primarily due to a change in the year in which one-time COVID relief revenues are recognized.
- State revenues have been reduced by \$8.7 million, of which \$2.8 million is related to one-time COVID-19 grants, \$2 million is from the one time Holocaust and Genocide Education program, \$1.2 million from the one-time Student Behavioral Health Incentive grant, and approximately \$2.7 million in carryover funding has been removed, most notably in the SELPA CAPTAIN grant (\$0.6 million), the K-12 Strong Workforce Program (\$1.7 million).
- Local revenues have been increased by \$0.3 million primarily related to a change in the flow of mental health funds in support of the regionalized Compass Academy program, offset by the removal of one-time insurance reimbursement revenues for water damage at Grant Grover and a reduction of other local revenues.

Expenditures have decreased by \$3.1 million overall as detailed below:

- Salaries and benefits increase by \$1.6 million based on the assumptions detailed below.
- Services and other operating expenditures are decreased by \$5.3 million in the 2022-23 budget as costs associated with expired grants including the Holocaust and Genocide Education, Student Behavioral Health program and the SELPA CAPTAIN grant, one-time state and local grants, and

carryover in other state and local grants have been removed. These reductions are offset by an increase of \$0.3 million to match federal COVID funding budgeted in 2022-23 and an increase of ~~\$0.7~~ \$0.6 million for election costs.

- The capital outlay budget has been reduced by \$0.2 million leaving \$0.2 million budget for equipment. Major facility improvements and repairs, including the planned window replacement at the main office have been budgeted to the Deferred Maintenance Fund.

Other major assumptions driving the proposed budget are detailed below:

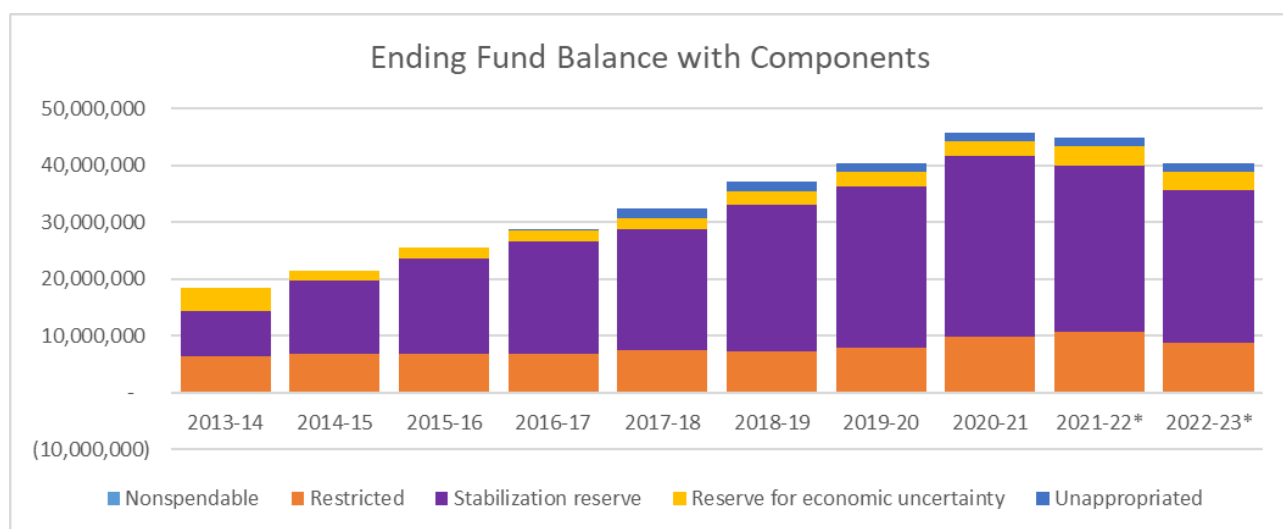
- Salaries include step and column movement and are budgeted to include the impact of settled negotiations in both the recommended budget and first subsequent year of the multi-year projection. The salaries budget also includes a number of open positions for which we are actively recruiting.
- Benefits have been budgeted at statutory rates and the negotiated increase to the capped amounts for health benefits has been included in both the recommended budget and first subsequent year of the multi-year projection.
- The attached schedule outlines grant changes included in the 2022-23 recommended budget.
- Changes in grants are reflected in both revenues and expenditures.
- Carry-over amounts from 2020-21, which were budgeted in 2021-22 are for the most part not budgeted in 2022-23. Carry-over amounts from 2021-22 will be added to the 2022-23 budget at the First Interim update.
- The restricted budget includes \$1.7 million in planned deficit spending across a number of programs including K-12 Strong Workforce career technical education, SELPA Out of Home Care, A-G Access, Success and Learning Loss Mitigation, and COVID relief programs.

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 will both continue and increase 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 2022-23 Budget, the committed amount designated into the Stabilization Arrangement is \$27 million.



Summary

Our financial position is the result of many years of careful budgeting and planning. While the economy has fared better than imagined, the impacts of the pandemic are far from over and ensuring the budget is sustainable now and into the future will require continuing due diligence. Our strategy includes a strong focus on redirecting and 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 2022-23 Budget Questions and Answers

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

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. The recommended budget reflects growth in property taxes but assumes MCOE remains flat-funded under the LCFF, therefore, the growth in taxes is offset by an increase in 'excess property tax' in the 'other outgo' section of expenditures. Estimated excess property taxes for MCOE have increased to \$2.3 million in the 2022-23 recommended budget from \$60 thousand in 2017-18.

The Governor is recommending an increase to the LCFF for County Offices of Education which, if approved, would increase our funding by approximately \$1.8 million in 2022-23 with annual increases equal to the cost-of-living adjustment (COLA) thereafter. 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 increased due to one-time federal COVID relief funds. Please can you explain?**

Accounting rules for most federal grants generally require that revenue is budgeted in the same year as the associated expenditures. Federal COVID relief grants allow expenditures for varying periods through 2026 and we have therefore budgeted to use these revenues across multiple fiscal years. The recommended budget includes almost \$1 million of federal revenue in seven (7) separate grants from the three (3) rounds of federal stimulus funding.

- 3. Why the decrease in state revenue when we are hearing that there is more money in the budget? What is the effect on the budget?**

The recommended budget reflects the removal of the one-time Holocaust and Genocide Education grant program (\$2 million), COVID relief grants (\$2.8 million), Student Behavioral Health Incentive Grant (\$1.2 million) and \$2.7 million in carryover funding most notably in the SELPA Content Lead (CAPTAIN) grant and the K-12 Strong Workforce program. The SELPA CAPTAIN grant program will conclude in 2022-23.

Notably, \$2.5 million of the revenue recognized in 2021-22 is not budgeted for use until 2022-23, meaning that the budget reflects a surplus in these programs in 2021-22 and planned deficit spending in 2022-23.

The Governor proposes using a significant sum of one-time funding for a discretionary block grant of approximately \$1,500 per student and includes an array of one-time professional development grants. We have not included any of the proposed one-time funding in the recommended budget. 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. Please can you explain how much COVID relief funding we have been awarded and how we are using it?

MCOE has been awarded a total of \$4.5 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 and another \$1.1 million in 2020-21. The estimated actuals budget anticipates incurring an additional \$1 million in costs in 2021-22 and the recommended budget includes \$1.6 million of COVID-19 related expenditures in thirteen (13) separate grant for the following uses:

- *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.*
- *The Expanded Learning Opportunity Plan describes the direct services to students being funded with state COVID-19 response funding:*
 - *Our student programs in both special education and alternative education will be offering an additional week of summer school again this year to help students with learning loss.*
 - *The proposed budget also includes funding to support countywide wellness programming to coordinate mental health initiatives and programs*
- *The Alternative Education Program budget includes \$150 thousand to implement the A-G Access and Learning Loss Mitigation grants and an additional \$240 thousand in COVID relief for Court Schools being used to support the learning coach model.*

5. How much lottery revenue do we receive?

The recommended budget for 2022-23 includes \$48,000 in Lottery revenue, of which \$14,000 is restricted for the purchase of instructional materials as defined in Education Code and \$34,000 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.

6. Are there any new grants?

Attachment A provides a Grant Comparison listing of the grants included in MCOE's estimated actuals budget for 2021-22 and recommended budget for 2022-23

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. As a result, the recommended budget does not include any additional or new grants.

An example of this timing occurred when we were completing the budget documents: we were just notified of an award from the Koret Foundation to support the construction of a College Career Readiness covered workshop at the Terra Linda High School campus, however due to the timing of when we were finalizing the budget documents, this award is not included in the recommended budget.

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 initiative in 2021-22, work which will continue into 2022-23 and beyond as we continue to seek additional funding sources.

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

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

On the horizon, we are reviewing some needed facility repairs at MCOE owned property on the Marindale campus. Once the scope and timing of the repairs are better understood we will add estimated costs to the budget. We have also started investigating the possibility of installing a charging station for electric vehicles at our Las Gallinas Avenue location.

8. 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 The 2022-23 is 12.85% .

9. The recommended budget shows deficit spending of \$2.9 million in the unrestricted County School Service Fund as compared to \$1.6 million in 2021-22. What are the major reasons for this change?

The main reasons for the \$1.3 million increase in deficit spending are as follows:

- *There is no budgeted increase in unrestricted revenues*
- *Step and Column and salary schedule increases*
- *Vacancies in staff positions have been removed from the 2021-22 budget as we are at the end of the year and added back to the recommended budget for those positions we are actively recruiting*
- *Employer pension contribution rates increased*
- *Inflation, especially for utilities, increases other costs*

10. If we are no longer flat funded do we still need the stabilization reserve?

Yes. Should the Governor's proposal to increase LCFF funding for County Offices be approved, our funding would increase by \$1.8 million in the current year, however our projected deficit is \$2.9 million in the unrestricted general fund leaving an estimated deficit of \$1.1 million. While annual cost of living increases should be sufficient to cover the cost of inflation, we anticipate this \$1 million deficit will persist. The stabilization reserve will therefore continue to perform as designed to support the ongoing delivery of services in years when revenues fall short of expenditures.

In anticipation of the imbalance resulting from flat funding, the Board approved Resolution #876 to create a committed stabilization reserve in June 2014 to cover any resulting shortfall in the unrestricted budget. This essentially created a savings account to provide the needed resources for future programming. The 2022-23 recommended budget commits \$27 million to the stabilization reserve. This reserve is in addition to the 6% reserve maintained for economic uncertainty and any restricted fund balance reserves.

The LCFF is our general-purpose funding that provides the resources needed to fund County Office operations as well the alternative education programs. MCOE's LCFF funding represents 20% of MCOE's total revenue in the recommended budget, down from 31% in FY 2015-16. Despite reducing the percentage of the budget reliant on this flat-funding stream by diversifying our portfolio over the years, we have not been able to completely eliminate budgetary deficit spending as reflected in the 2022-23 budget and multi-year projection.

11. The recommended budget shows deficit spending of \$1.7 million in the restricted County School Service Fund. Will MCOE need to make contributions from unrestricted resources to support these expenditures?

No, as described above, the planned deficit spending in the restricted county school service fund will be covered by fund balance reserves in state grants.

12. Are students in our programs eligible to participate in the free and reduced lunch program?

Yes. The Budget Act for 2021-22 introduced the Universal Meals program with a planning year for all schools to prepare to meet the requirement to provide a free breakfast and free lunch to all students regardless of economic status. The new program rules are effective July 1, 2022, and will be accompanied by state reimbursement funds, up to the federal reimbursement rate, for all students that are ineligible for reimbursement from federal sources. The Governor's proposed budget includes the appropriations to implement this reimbursement fully in 2022-23.

Marin's Community School is established as a feeding site, served by the San Rafael City Schools through their established food service program. Our regionalized special education programs already work with the local districts to provide a lunch program and will continue to do so for the newly expanded Universal Meals program.

13. The budget memo says the Governor wants to add funding to establish new and expand Community Schools to provide school-based services to children. Please can you explain the difference between this proposal and our alternative education program at Marin's Community School?

Community Schools provide wrap-around services to children and families through the hub of the school. The California Department of Education describes the four pillars of a Community School as follows:

- 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 and was awarded a community schools planning grant in 2021-22 to expand programs to better serve more students.

14. Did the Governor propose any relief from the increase in the employer pension contribution rates?

The Governor did not propose any additional relief from the increase in employer pension costs for school districts although the administration's budget proposal does include funding to pay down state pension liabilities.

15. Can you please explain the GANN limit?

The GANN Appropriations Limit sets a limit on the total amount of appropriations the State can authorize in any given year, meaning the State is limited in the total amount it can budget to spend. If revenues exceed the total amount the State can appropriate, the excess must be split equally between K-12 Education and providing a refund to the voters.

State appropriations for infrastructure investment and for paying down debt do not count towards the appropriations limit. Payments to the voters such as last year's Golden Stimulus or the Governor's proposal this year to help offset the increase in gas costs have been classified as rebates and are also outside of the limit. The State is also able to increase their limit by sweeping any unused appropriations limit retained by school districts. As a result, despite robust revenue growth, the Governor's proposed budget for 2022-23 does not exceed the GANN Appropriations limit for 2022-23.

16. 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.

We do not currently have any agreements to provide Superintendent Services, 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.

The ongoing agreements are included in the recommended budget although the West Marin rural school districts are now a single district operating two school sites (Laguna and Lincoln) under the governance of the Laguna Joint Elementary School District. There is no change to the agreement with Nicasio School District for superintendent and business services. We are also currently providing interim business services to the Lagunitas Elementary School District. Outside of these arrangements, we are actively pursuing shared services options with the districts where practicable and in alignment with our capacity.

We do 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 the 20% of the Senior Deputy Superintendent and 10% of the Director of Personnel

17. Would like to hear more about the plans for Walker Creek Ranch and how the closure has impacted the budget.

The Walker Creek Ranch has been reduced to a skeleton crew to provide maximum flexibility as we determine what operations may be permissible in 2022-23. To cover the existing personnel, mainly maintenance workers, depreciation expense and indirect costs, the budget includes an interfund transfer from the County School Service Fund in the amount of \$0.8 million.

Leadership have been actively working on re-opening plans to start with a three-month conference season this fall and a return to outdoor education in early 2023. The budget will be updated to reflect projected revenues and expenses once final determinations have been made as to how to viably staff the conference season. The kitchen operations are potentially the most difficult area of operations in terms of staffing and all options are being explored including the possibility of contracting this service out.

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

SchoolsRule Marin revenue has been impacted by the pandemic. They have not been able to hold their annual fundraising event for the last two years nor again this year. The distribution in 2021 was \$700,000. SchoolsRule-Marin is estimating that it will distribute \$650,000 to Marin school district foundations in October 2022.

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 \$49,000

Our most recent actuarial estimate of the plan liability is \$1.3 million based on a plan measurement date of June 30, 2020. This amount 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.

20. Which of our student programs have deficits?

The only student program operating at a deficit is our Alternative Education program. 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. Did not hear the enrollment numbers for our Alternative Education Programs. Have we been able to reach our goal of increased number of students?

When the Marin's Community School program was redesigned a few years ago, we anticipated that we would experience growth in student enrollment. While we have seen shifts in student enrollment between the various alternative education programs we operate, overall student enrollment remained static for 2017-18, 2018-19 and 2019-20. In 2020-21, student enrollment declined by 23% overall with the most dramatic decline at Juvenile Hall which went from 21 students to 7 – a 67% decline.

In 2020-21, the State suspended traditional attendance accounting and instead funded the LCFF on 2019-20 attendance. In 2021-22 we returned to traditional attendance accounting with a smaller population attending school at a lower rate than in the past resulting in a 48% decline in funded attendance.

The impact to the budget is a material reduction in LCFF revenues and a resulting increase in the budget deficit. We are actively working with the program to ensure that restricted grants are used to their greatest advantage and directed at reducing the impact of deficit spending on the general unrestricted fund.

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

The proposed budget for 2022-23 does not include workshop revenue. We are having to plan for spare capacity for the window replacement project and while that may not occur until summer 2023, 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.

Marin County Office of Education

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 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

	2022-23
Total General Fund Expenditures & Other Uses	\$ 54,179,566
Minimum Reserve requirement	3% \$ 1,625,387
General Fund Combined Ending Fund Balance	\$ 40,358,956
Special Reserve Fund Ending Fund Balance	\$ 199,423
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ -
Restricted	\$ 8,903,121
Committed	\$ 26,908,286
Assigned	
Reserve for economic uncertainties	\$ 3,209,384
Unassigned and Unappropriated	\$ 1,537,588
Subtotal Assigned, Unassigned & Unappropriated	\$ 4,746,973
Total Components of ending balance	\$ 40,558,379
	FALSE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 3,121,586

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:

[illegible]

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 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	\$381,330
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	\$127,610
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$112,624	\$112,624	Marin Community Foundation	\$20,922
*Williams and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$0	\$45,000	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.	\$280,555	\$416,773	First Five	\$195,944
County of Marin Grant for planning and coordination to implement a universal research-based kindergarten-screening tool.	\$110,000	\$110,000	County of Marin	\$6,817
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	\$100,000	NOS Office of National Marine Sanctuaries	\$40,359
Child Development Preschool Develop Grant To provide support and capacity for family, friend, and neighbor care providers, family child care providers, and home-visiting providers to provide quality care for underserved populations	\$34,961	\$0	Federal	\$0
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$128,068	\$125,342	Federal	\$9,288
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$57,659	\$65,159	Federal	\$58,501
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.	\$8,078	\$8,078	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.	\$10,596	\$10,596	Federal	\$0
Title II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$9,980	\$6,253	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.	\$80,144	\$42,939	Federal	\$0
Classified School Employee Grant Funding provided by Commission on Teacher Credentialing to provide financial assistance for current classified staff to become credentialed teachers.	\$120,000	\$0	State	\$0

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 Personnel Costs
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.	\$10,397	\$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	\$75,000	State	\$25,981
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	\$58,454	\$0	State	\$0
American Rescue Plan - Homeless Children and Youth II (ARP - HCY II)				
Funds are to help locate educational agencies (LEAs) identify homeless children and youth, provide wraparound services that address the multiple effects of COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities.	\$15,351	\$0	State	\$0
Universal Prekindergarten Planning & Implementation Grant				
State early learning planning and capacity building initiative with the goal of expanding access for preschool-age students to prekindergarten programs at local educational agencies (LEAs).	\$270,000	\$0	State	\$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	\$23,496
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	\$26,750
Tobacco-Use Prevention Education: Grades 6-12 Tier 2				
Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities	\$251,153	\$251,153	State	\$89,882
*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.	\$237,885	\$237,885	State	\$207,683
Foster Youth Direct Services Funds (AB 130)				
Funds to provide direct services to pupils in foster care enrolled in kindergarten or grades one to twelve, inclusive.	\$142,995	\$0	State	\$0
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	\$83,536
*CARES Plus Child Signature Program				
Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$72,799	\$75,771	First 5 Marin	\$39,854
Education Services Total	\$3,733,117	\$3,228,991		\$1,337,953
Special Education				
Dedication to Special Education				
To support the Technology Resource Center of Marin.	\$180,000	\$215,000	Dedication to Special Education (DSE)	\$41,739

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 Personnel Costs
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$65,966
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.	\$405,734	\$420,020	State	\$372,194
Infant Discretionary Funds Funds are established for direct early education services for infants who have disabilities. In the past, these funds were used to offset shortfalls in the growth appropriation for infants.	\$11,068	\$11,068	State	\$0
IDEA/ARP 611 Local Assistance Entitlements Funds specifically allocated for special education and services to students with disabilities ages three through twenty-one	\$1,397,546	\$0	Federal	\$0
IDEA/ARP 619 Federal Preschool Programs Grant Funds specifically allocated for special education and services to students with disabilities for preschool children ages three, four, and five.	\$119,724	\$0	Federal	\$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	\$5,923,577	Federal	\$357,730
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	\$74,928
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	\$891,384	Federal	\$223,752
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.	\$361,130	\$361,536	Federal	\$0
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,406	\$1,154	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	\$223,753
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.	\$94,832	\$16,410	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	\$70,094
CA Community Schools Partnership Program: Lead Technical Assistance Center The California Community Schools Partnership Program (CCSPP) Lead Technical Assistance Center will act as a hub of the CCSPP technical assistance system and be responsible for working closely with the California Department of Education to build content and an overarching methodology for CCSPP technical assistance	\$199,249	\$0	State	\$0
Special Education Dispute Prevention and Dispute Resolution Funds to support local educational agencies in conducting dispute prevention and voluntary alternative dispute resolution activities to prevent and resolve special education disputes from school disruptions stemming from COVID-19	\$494,326	\$0	State	\$0

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 Personnel Costs
Special Education Learning Recovery Support Funds are to provide learning recovery support to pupils, as defined in AB 130 Section 161, associated with impacts to learning due to school disruptions stemming COVID-19.	\$2,224,462	\$0	State	\$0
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.	\$1,860,672	\$1,941,145	State	\$638,558
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	\$98,589
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.	\$1,657,496	\$999,998	State	\$262,155
In-Person Instruction (IPI) Grant State funding provided to LEAs pursuant to AB 86 to assist with offering in-person instruction and to expand in-person instruction time, provide academic interventions and accelerate progress to close learning gaps.	\$366,093	\$116,093	State	\$0
Expanded Learning Opportunities (ELO) Grant State funding provided to LEAs pursuant to AB 86 to account for the new Expanded Learning Opportunities (ELO) Grant.	\$337,104	\$0	State	\$0
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff State funding provided to LEAs pursuant to AB 86 to account for the paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant,	\$73,588	\$0	State	\$0
Special Education Totals	\$17,425,933	\$11,723,927		\$2,429,458
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	\$157,278
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.	\$194,805	\$175,355	Federal	\$122,966
Elementary and Secondary School Emergency Relief (ESSER) Fund The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to address the impact of COVID-19 on elementary and secondary schools.	\$56,568	\$0	Federal	\$0
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.	\$65,024	\$164,769	Federal	\$0
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.	\$200,000	\$360,201	Federal	\$0

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 Personnel Costs
ESSER III (ARP Act Section 2001) <i>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.</i>	\$48,666	\$115,051	Federal	\$0
NCLB Title I Part D <i>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.</i>	\$198,356	\$159,049	Federal	\$41,541
Alternative Education Totals	\$1,036,686	\$1,247,692		\$321,785

Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE) <i>To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.</i>	\$612,102	\$622,908	State	\$40,188
K-12 Strong Workforce Program <i>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.</i>	\$1,300,878	\$886,662	State	\$762,860
HASS <i>Provide support to teach work readiness skills and career exploration.</i>	\$35,000	\$0	Local Donation	\$41,541
College of Marin, AB86 <i>Grant to provide consulting service to prepare an inventory of Regional Programs for adults.</i>	\$140,000	\$115,000	College of Marin	\$101,527
ROP / STC Totals	\$2,087,980	\$1,624,570		\$946,116

Maintenance and Operations				
FEMA <i>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.</i>	\$85,000	\$180,000	State	\$42,631
Maintenance and Operations Totals	\$85,000	\$180,000		\$42,631

COVID				
Expanded Learning Opportunities - ESSER II State Reserve <i>Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps</i>	\$0	\$108,454	Federal	\$1,805
Expanded Learning Opportunities - GEER II <i>Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps</i>	\$0	\$24,891	Federal	\$21,999
Expanded Learning Opportunities - ESSER III State Reserve <i>Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps</i>	\$0	\$70,699	Federal	\$62,565
Expanded Learning Opportunities - ESSER III State Res Learn Loss <i>Providing funding for academic interventions and pupil support to address barriers to learning, & accelerate progress to close learning gaps</i>	\$0	\$121,873	Federal	\$0
A-G Completion Improvement Grant Program <i>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</i>	\$80,095	\$0	State	\$0

**Marin County Office of Education
Grants Comparison 2021-2022 to 2022-2023**

Attachment A

Grant	2021-22	2022-23	Grantor	2022-23 Personnel Costs
A-G Completion Improvement Grant Program <i>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.</i>	\$76,910	\$0	State	\$0
County Safe Schools for All <i>Funding is awarded to each county office of education in support of the Safe Schools for All program for the purpose of strengthening local efforts for the reopening and operation of school providing in-person instruction</i>	\$200,000	\$0	State	\$0
COVID Mitigation for Counties <i>Funding is allocated to county offices of education based on 2019-20 average daily attendance of pupils attending County Community</i>	\$244,806	\$212,827	State	\$0
COVID Totals	\$601,811	\$538,744		\$86,369
Other				
Educator Effectiveness, FY 2021-22 <i>To provide professional learning to teachers, administrators, paraprofessionals, and classified staff in order to promote educator equity, quality, and effectiveness.</i>	\$521,982	\$0	State	\$0
Holocaust and Genocide Education Grant <i>Funds to contract with nonprofit organization with subject matter expertise in genocide and Holocaust education to develop and provide curriculum and provide professional development</i>	\$2,000,000	\$0	State	\$0
Communication Interoperability <i>Funds from the California Governor's Office of Emergency Services to support the enhancement of communication interoperability technology systems</i>	\$37,433	\$0	State	\$0
Student Behavioral Health Incentive Program <i>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</i>	\$1,852,761	\$0	State	\$190,356
Wellness - Student Wellness Ambassador Program <i>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</i>	\$207,200	\$420,000	Local County of Marin	\$130,359
Marin Community Foundation <i>Funding for the all school districts in the county for back to school and activities throughout the year promoting joyful connections during the 2021-22 school year</i>	\$329,000	\$0	Local	\$0
Emerging Infections ELC Reopening Schools <i>Funds to support personnel participating in school-based screening testing activities that support open, in person K-12 school environments during the COVID-19 pandemic.</i>	\$86,667	\$0	State	\$0
Other Totals	\$5,035,043	\$420,000		\$320,715
Total	\$30,005,570	\$18,963,924		\$5,485,027

Fund Summary

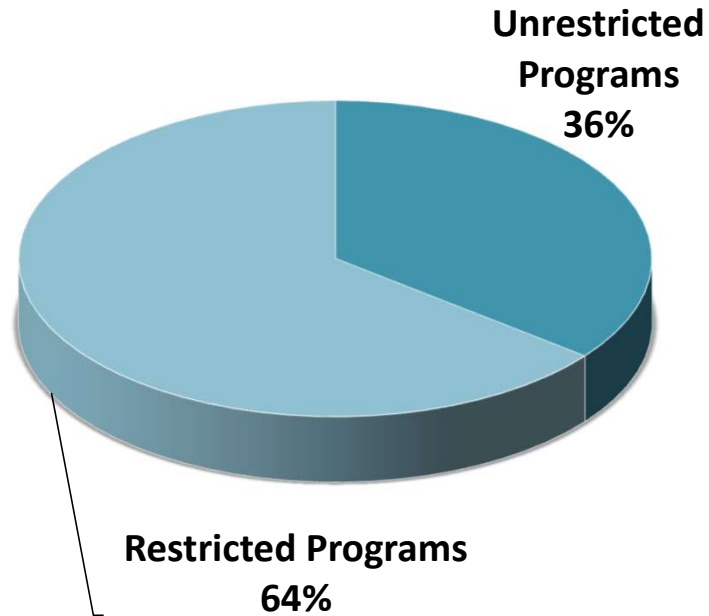
**Marin County Office of Education
2022-23 Budget
Fund Summary**

	Unrestricted	Restricted	Total
REVENUES:			
LCFF Sources	13,087,112	7,102,125	20,189,237
Federal		3,183,000	3,183,000
State	76,825	7,721,738	7,798,563
Local	4,070,210	14,173,068	18,243,278
TOTAL REVENUES	17,234,147	32,179,931	49,414,078
EXPENDITURES:			
Certificated	2,950,615	9,288,157	12,238,772
Classified	7,092,009	5,623,130	12,715,139
Benefits	4,485,121	7,727,301	12,212,422
Books & Supplies	417,653	551,116	968,769
Services	3,319,679	9,246,028	12,565,707
Capital Outlay	200,000	-	200,000
Other Outgo	2,330,440		2,330,440
Debt Service		139,004	139,004
Indirect	(2,582,559)	2,582,559	-
TOTAL EXPENDITURES	18,212,958	35,157,295	53,370,253
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses	(978,811)	(2,977,364)	(3,956,175)
OTHER FUNDING SOURCES / USES:			
Interfund Transfer In	119,487		119,487
Interfund Transfer Out	809,312	-	809,312
Other Sources			
Other Uses			
Contributions	(1,228,747)	1,228,747	-
TOTAL OTHER FUNDING SOURCES / USES:	(1,918,572)	1,228,747	(689,825)
Net Increase (Decrease) in Fund Balance	(2,897,383)	(1,748,617)	(4,646,000)
FUND BALANCE:			
BEGINNING BALANCE (Est)	34,552,642	10,452,315	45,004,957
BEGINNING BALANCE FIXED ASSET			
ENDING BALANCE	31,655,259	8,703,698	40,358,957

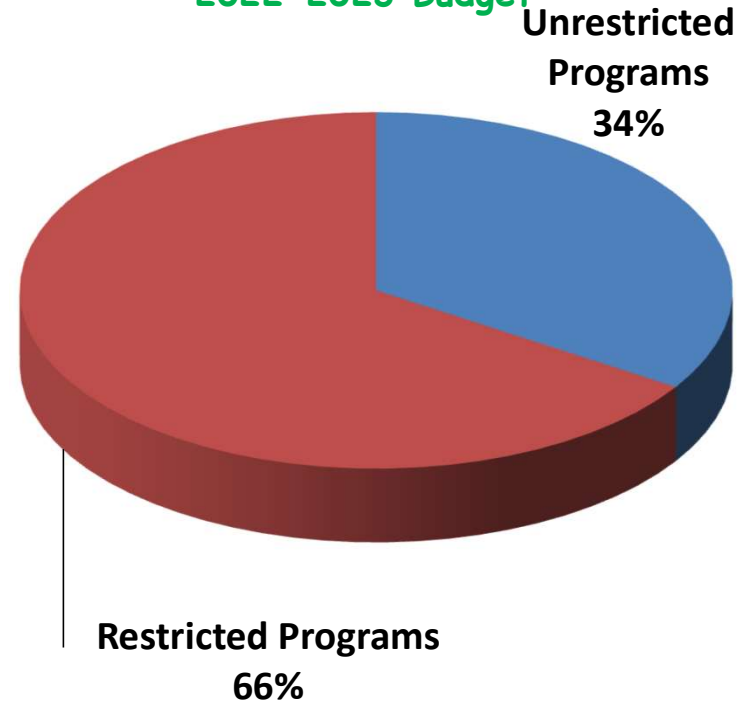
General Fund Summary Comparison

Expenditures by Source
2022-2023 Budget

2021-2022 Budget



2022-2023 Budget



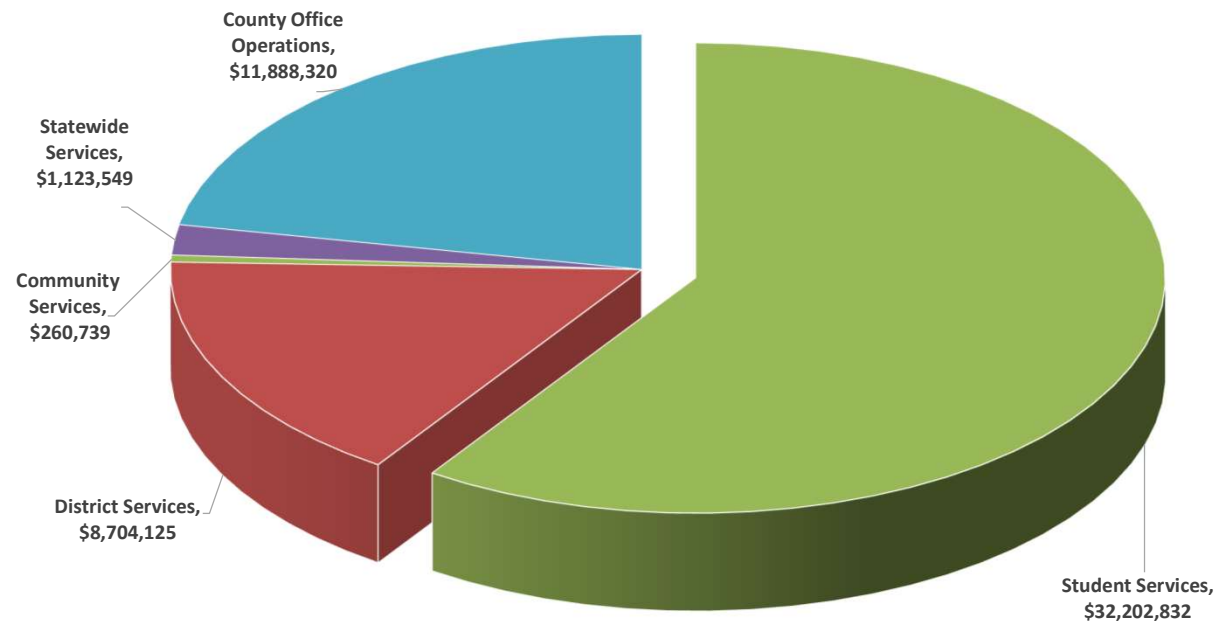
**Marin County Office of Education
2022-23 Budget
General Fund Summary**

	Student Services	District Services	Community Services	Statewide Services	COE Operations	Grand Total
Revenues						
LCFF Sources	7,364,833	3,840,438			8,983,966	20,189,237
Federal	2,311,120	871,880				3,183,000
State	4,260,754	680,130		999,998	1,857,681	7,798,563
Local	15,038,559	2,234,263	215,000	511,345	244,111	18,243,278
Contributions	707,247	1,033,511		-	(1,740,758)	-
Interfund In					119,487	119,487
Revenues Total	29,682,513	8,660,222	215,000	1,511,343	9,464,487	49,533,565
Expenditures						
Certificated	9,295,942	1,456,359		153,811	1,332,660	12,238,772
Classified	6,069,424	2,801,562	31,000	114,445	3,698,708	12,715,139
Benefits	6,967,829	1,688,861	10,739	103,382	3,441,611	12,212,422
Books & Supplies	347,571	186,198	147,500	3,000	284,500	968,769
Services	7,144,056	2,112,446	71,500	641,024	2,596,681	12,565,707
Capital Outlay	-				200,000	200,000
Other Outgo					2,330,440	2,330,440
Indirect	2,378,010	319,695		107,887	(2,805,592)	-
Debt Service		139,004				139,004
Interfund Out					809,312	809,312
Expenditures Total	32,202,832	8,704,125	260,739	1,123,549	11,888,320	54,179,565
Excess (Deficiency) of Revenue Over Expenditures	(2,520,319)	(43,903)	(45,739)	387,794	(2,423,833)	(4,646,000)
Fund Balance:						
BEGINNING FUND BALANCE (Est.)						45,004,957
Ending Balance						40,358,957
Components of Ending Fund Balance:						
Restricted						8,703,706
Committed for Stabilization Arrangements						26,908,286
Reserve for Economic Uncertainties						3,209,384
Unassigned/Unappropriated Amount						1,537,581

Marin County Office of Education

Expenditures by Department

2022-2023 Budget



Total \$54,179,565

Student Services

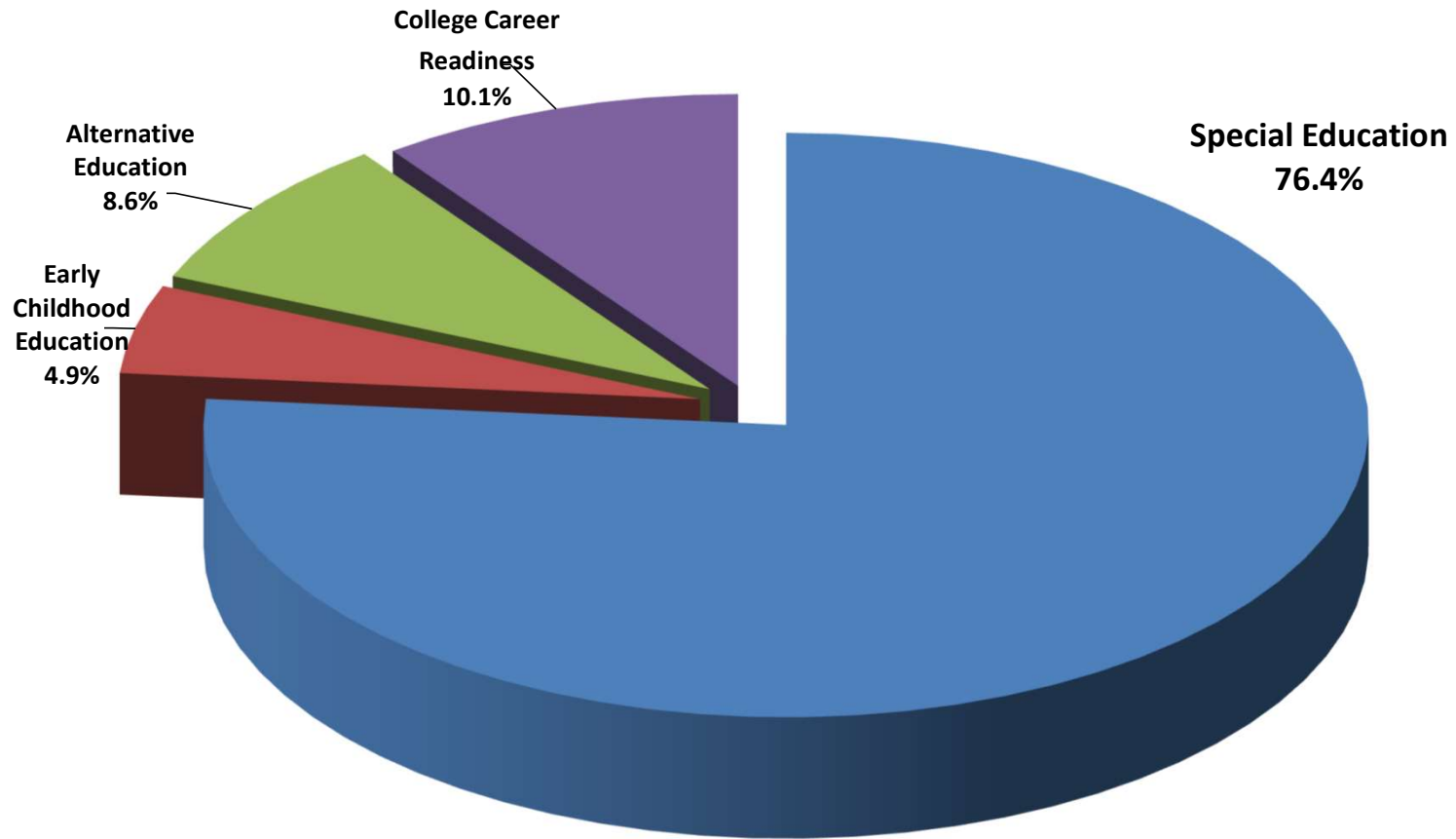
**Marin County Office of Education
2022-23 Budget
Student Programs**

					Total
	Special Education	Early Childhood Ed	Alternative Education	College Career Readiness	
REVENUES:					
LCFF Sources	6,755,373		609,460		7,364,833
Federal	1,739,792		571,328		2,311,120
State	2,766,184		-	1,494,570	4,260,754
Local	12,840,483	1,580,020	408,171	209,885	15,038,559
Contributions	-			707,247	707,247
Revenues Total	24,101,832	1,580,020	1,588,959	2,411,702	29,682,513
Expenditures					
Certificated	8,060,893	230,890	691,616	312,543	9,295,942
Classified	4,637,937	216,314	410,786	804,387	6,069,424
Benefits	5,868,416	176,741	442,512	480,160	6,967,829
Books & Supplies	256,837	30,284	39,700	20,750	347,571
Services	4,001,560	749,609	931,207	1,461,680	7,144,056
Capital Outlay	-				-
Indirect	1,784,695	176,183	241,823	175,309	2,378,010
Expenditures Total	24,610,338	1,580,021	2,757,644	3,254,829	32,202,832
Excess (Deficiency) of Revenues over Expenditures	(508,506)	(1)	(1,168,685)	(843,127)	(2,520,319)

Student Programs

Expenditures by Source

2022-23 Budget



Total \$32,202,832

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 moderate to severe 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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
Special Ed			
Revenues			
LCFF Sources			
LCFF TRANSFERS	96,951	-	96,951
PROPERTY TAXES TRANSFERS	6,431,167	2,613,589	6,658,414
LCFF Sources Total	6,528,118	2,613,589	6,755,365
Federal			
ALL OTHER FEDERAL REVENUES	85,600	(1,135,545)	85,600
SPEC ED-DISCRETIONARY GRANTS	476,868	-	355,311
SPEC ED-ENTITL PER UDC (IDEA)	1,306,079	-	1,298,881
Federal Total	1,868,547	(1,135,545)	1,739,792
State			
ALL OTHER STATE REVENUES	1,913,586	441,573	1,008,598
OTHER STATE APPORT-CURR YEAR	1,427,728	2,188,749	1,743,925
STATE LOTTERY REVENUE	21,058	6,977	13,661
State Total	3,362,372	2,637,299	2,766,184
Local			
ALL OTHER FEES AND CONTRACTS	1,999,176	576,914	2,334,913
ALL OTHER LOCAL REVENUES	129,569	7,085	131,519
TSF OF APPORT FROM DIST/CH SCH	9,412,541	5,483,092	10,374,051
Local Total	11,541,286	6,067,091	12,840,483
Contributions			
CONTRIBUTIONS FROM REST REV	469,834	-	772,049
CONTRIBUTIONS TO SP ED PROGRAM	(469,834)	-	(772,049)
Contributions Total	-	-	-
Revenues Total	23,300,323	10,182,434	24,101,824
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	300,286	310,146	291,270
CERT PUPIL SUPPORT ~ REGULAR	1,013,671	629,398	1,047,702
CERTIFICATED TEACHER ~ REGULAR	6,457,384	5,584,027	6,347,259
CERTIFICATED TEACHER~EXTRA DTY	18,750	33,177	18,750
COORDINATOR/PROGRAM MANAGER	544,664	515,943	531,317
DIRECTOR	230,237	240,007	271,813
MCOE SALARY SAVINGS	(1,049,118)	-	(571,218)
OTHER CERT SUPVS & ADMIN SALAR	133,053	83,175	-
PROFESSIONAL EXPERT	104,193	143,606	33,000
TEACHER SUBSTITUTE ~ ILLNESS	-	5,604	-
TEACHER SUBSTITUTES	90,000	112,536	91,000
Certificated Total	7,843,120	7,657,619	8,060,893
Classified			
CLASS SUPV & ADM SALARY~OTHER	-	2,140	-
CLASSIFIED SUPPORT ~ OVERTIME	4,000	4,282	2,500
CLASSIFIED SUPPORT ~ REGULAR	69,642	53,244	74,089
CLERICAL & OFFICE ~ EXTRA HIRE	11,000	-	11,000
CLERICAL & OFFICE ~ OVERTIME	2,000	183	2,000
INSTRUCTIONAL AIDE ~ REGULAR	3,632,196	3,063,317	3,578,166
INSTRUCTIONAL AIDE~EXTRA HIRE	41,500	85,101	42,215
INSTRUCTIONAL AIDES - SUBS	196,000	107,073	196,615

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
LVN	138,065	153,354	146,183
MCOE SALARY SAVINGS	(632,216)	-	(261,808)
OCCUPATIONAL THERAPISTS	359,138	356,711	375,604
OTHER CLASSIFIED SALARIES	2,277	7,474	15,000
OTHER SUPPORT SALARIES	51,382	51,362	52,727
PROFESSIONAL EXPERT	87,604	41,446	75,102
SECRETARIAL SALARIES	361,758	263,148	328,544
SUPERVISOR	-	7,330	-
INSTRUCTIONAL AIDE ~ OVERTIME	-	325	-
Classified Total	4,324,346	4,196,490	4,637,937
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	2,100	7,426	7,650
CASH IN LIEU CERTIFICATED	10,800	9,900	-
CASH IN LIEU CLASSIFIED	3,600	3,300	-
HEALTH & WELFARE CERTIFICATED	927,813	706,821	950,425
HEALTH & WELFARE CLASSIFIED	1,416,392	1,030,068	1,592,295
MCOE CERT SALARY SAVINGS	(290,914)	-	-
MCOE CLASS SALARY SAVINGS	(391,990)	-	(357,011)
MEDICARE - CERTIFICATED	131,630	105,883	125,233
MEDICARE - CLASSIFIED	75,257	59,516	72,494
OPEB ACTIVE EMPLOYEE-CERTIFICA	7,180	5,336	6,899
OPEB ACTIVE EMPLOYEE-CLASSIFIED	10,976	8,183	9,432
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	45	-
PERS ~ CERTIFICATED POSITIONS	-	66,591	53,163
PERS ~ CLASSIFIED POSITIONS	1,195,036	903,911	1,256,136
SOCIAL SECURITY (OASDI) ~ CERT	-	22,491	12,993
SOCIAL SECURITY (OASDI)~CLASSI	321,698	250,903	306,973
STRS ~ CERTIFICATED POSITIONS	1,553,891	1,204,856	1,608,765
STRS ~ CLASSIFIED POSITIONS	-	6,458	5,856
UNEMPLOYMENT INS ~ CLASSIFIED	31,269	20,938	25,139
UNEMPLOYMENT INS CERTIFICATED	49,744	38,079	43,214
WORKERS COMP ~ CERTIFICATED	99,316	81,326	94,147
WORKERS COMP ~ CLASSIFIED	58,656	44,757	54,660
Benefits Total	5,212,454	4,576,788	5,868,463
Books & Supplies			
CLASSROOM SUPPLIES	22,403	2,490	2,000
MATERIALS & SUPPLIES	291,878	49,102	221,337
NONCAPITALIZED EQUIPMENT	28,143	9,358	25,000
OFFICE SUPPLIES	8,000	6,500	8,000
PRINTER TONER	500	-	500
Books & Supplies Total	350,924	67,450	256,837
Services			
BUILDING REPAIR	1,500	-	1,500
CABLE/SATELLITE	10,000	6,807	10,000
CELL PHONES	1,000	-	700
COMPUTER LEASE	38,906	30,379	35,000
CONFERENCES	9,854	6,517	24,165
COPIER CHARGES (COPIES)	5,000	1,058	5,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
DISPOSAL/GARBAGE REMOVAL	1,600	1,833	1,600
DUES & MEMBERSHIPS	1,500	2,098	1,500
ELECTRICAL	336	336	336
ELECTRICITY	28,000	24,683	28,000
EQUIPMENT REPAIR	2,200	197	2,200
FIELD TRIPS	3,500	90	3,000
LAUNDRY/CLEANING	4,900	1,400	4,900
LEGAL SERVICE	1,000	-	1,000
MAINTENANCE CONTRACTS/EQUIPMEN	36,205	28,877	36,205
MILEAGE	56,094	30,902	52,737
NPA CONTRACTS	506,180	400,682	149,103
NPS CONTRACTS	1,588,565	1,535,907	1,500,000
OTHER CONSULTANTS	32,611	32,611	38,523
OTHER CONTRACT SERVICES	771,751	361,971	502,700
OTHER FEES	36,633	27,618	28,235
OTHER LEASES/RENTALS	237,180	195,015	253,087
OTHER REPAIRS	10,827	7,025	9,106
OUTSIDE PRINTING	2,000	64	2,500
PAYMENTS TO DISTRICTS	128,389	-	95,683
PERSONNEL AGENCIES	101,098	95,910	49,090
PEST CONTROL	5,100	5,029	5,100
PLUMBING	600	-	600
POSTAGE	2,500	281	2,500
PROF/CONSLTG SVCS & OPER EXPEN	280,284	-	272,505
PROFESSIONAL CONSULTING SVCS	8,623	5,191	-
ROOFING	4,500	4,000	4,500
SEWER	1,800	1,793	1,800
SPURR	2,000	2,434	2,000
SUBAGREEMENT FOR SERVICE	1,264,310	224,409	856,273
TELEPHONE	12,612	12,965	15,112
TRANSFERS OF DIRECT COSTS	-	-	-
WATER	4,800	5,984	4,800
WORKSHOP FEES	500	-	500
Services Total	5,204,458	3,054,066	4,001,560
Capital Outlay			
LAND IMPROVEMENTS	102,641	96,294	-
SITE CONSTRUCTION	702	701	-
Capital Outlay Total	103,343	96,995	-
Indirect			
INDIRECT COSTS CHARGES	1,693,415	-	1,784,695
Indirect Total	1,693,415	-	1,784,695
Expenditures Total	24,732,060	19,649,408	24,610,385

Early Childhood Education

The Marin County Office of Education (MCOE) Early Learning Department provides services to educators and programs serving children up to age five (5) with the goal of increasing sustainable 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, 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 Learning 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 from valid and reliable assessment tools.
- Utilize data to inform the Early Learning 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: CLASS; Environmental Rating Scales (ERS); Inclusive Classroom Profile (ICP); Program Administration Scale (PAS); 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.

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 HUBBE database; Quality Improvement Ratings and Systems Improvement, CLASS, ERS, ICP and TPOT.
- 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 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:
 - Early Learning Department
 - Kindergarten Readiness Program
- California Department of Education, First 5 California, California Department of Social Services:
 - Quality Counts California Local Consortia and Partnership Grant (QCC LCPG) consists of:
 - California State Preschool Program, Quality Rating Improvement System Block Grant (CSPP QRIS BG)
 - Quality Counts California and Professional Development Grant- Revised (QCC PDG-R)
 - IMPACT 2020
- California Department of Education:
 - Universal PreK (UPK) includes Universal TK (UTK)
 - Early Education Teacher Development (EETD)

- California Department of Social Services:
 - Local Planning Council (Marin County Child Care Commission)
 - Workforce Pathways Grant

MCOE Early Learning 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 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 of 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/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

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
Early Childhood Ed			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	10,397	-	-
ALL OTHER LOCAL REVENUES	1,453,761	1,082,641	1,580,020
Local Total	1,464,158	1,082,641	1,580,020
Revenues Total	1,464,158	1,082,641	1,580,020
Expenditures			
Certificated			
COORDINATOR/PROGRAM MANAGER	267,402	272,221	146,686
DIRECTOR	-	-	84,204
Certificated Total	267,402	272,221	230,890
Classified			
ACCOUNTING SUPPORT SALARIES	-	-	-
CLASS SUPV & ADM SALARY~OTHER	112,482	105,197	123,578
CLASSIFIED SUPPORT~EXTRA HIRE	-	387	-
CLERICAL & OFFICE ~ EXTRA HIRE	1,000	1,143	1,000
CLERICAL & OFFICE ~ OVERTIME	1,000	977	1,000
PROFESSIONAL EXPERT	67,782	49,810	64,433
SECRETARIAL SALARIES	42,165	16,145	26,303
Classified Total	224,429	173,659	216,314
Benefits			
HEALTH & WELFARE CERTIFICATED	22,462	22,625	25,489
HEALTH & WELFARE CLASSIFIED	21,965	15,501	24,846
MEDICARE - CERTIFICATED	3,878	3,921	3,351
MEDICARE - CLASSIFIED	3,255	1,993	3,140
OPEB ACTIVE EMPLOYEE-CERTIFICA	166	177	173
OPEB ACTIVE EMPLOYEE-CLASSIFIED	244	133	200
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	25,284	27,799	54,901
SOCIAL SECURITY (OASDI)~CLASSI	8,678	8,527	13,415
STRS ~ CERTIFICATED POSITIONS	45,245	46,061	44,103
STRS ~ CLASSIFIED POSITIONS	14,207	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	1,390	688	1,086
UNEMPLOYMENT INS CERTIFICATED	1,351	1,361	1,157
WORKERS COMP ~ CERTIFICATED	2,865	2,908	2,519
WORKERS COMP ~ CLASSIFIED	2,630	1,468	2,361
Benefits Total	153,620	133,162	176,741
Books & Supplies			
MATERIALS & SUPPLIES	27,190	19,448	27,160
NONCAPITALIZED EQUIPMENT	2,232	-	2,232
PRINTER TONER	892	196	892
Books & Supplies Total	30,314	19,644	30,284
Services			
CONFERENCES	11,917	1,339	11,917
COPIER CHARGES (COPIES)	2,000	1,304	2,000
DUES & MEMBERSHIPS	900	375	900
INTERNET	2,000	1,140	2,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
MEETINGS	500	50	500
MILEAGE	3,400	168	3,400
OTHER CONTRACT SERVICES	643,106	476,734	719,914
OUTSIDE PRINTING	300	-	300
PERSONNEL AGENCIES	7,078	6,000	7,078
POSTAGE	700	34	700
WORKSHOP FEES	900	-	900
Services Total	672,801	487,144	749,609
Indirect			
INDIRECT COSTS CHARGES	162,261	-	176,183
Indirect Total	162,261	-	176,183
Expenditures Total	1,510,827	1,085,830	1,580,021

Alternative Education

The Marin County Office of Education's Alternative Education program consists of five (5) 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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
Alt Ed			
Revenues			
LCFF Sources			
EDUCATION PROTECTION ACCOUNT	11,968	4,896	11,968
LCFF TRANSFERS	598,092	-	597,492
LCFF Sources Total	610,060	4,896	609,460
Federal			
ALL OTHER FEDERAL REVENUES	498,395	199,340	571,328
Federal Total	498,395	199,340	571,328
State			
ALL OTHER STATE REVENUES	687,727	331,473	-
State Total	687,727	331,473	-
Local			
ALL OTHER LOCAL REVENUES	273,267	207,073	273,267
ALL OTHER TRF FROM DIST/CH SCH	134,904	134,904	134,904
Local Total	408,171	341,977	408,171
Revenues Total	2,204,353	877,686	1,588,959
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	22,974	22,974	23,663
CERTIFICATED TEACHER ~ REGULAR	457,313	446,460	486,347
CERTIFICATED TEACHER~EXTRA DTY	90,204	18,885	19,440
COORDINATOR/PROGRAM MANAGER	118,147	-	-
DIRECTOR	155,014	155,016	159,666
MCOE SALARY SAVINGS	(881)	-	-
PROFESSIONAL EXPERT	(13,675)	8,607	-
TEACHER SUBSTITUTES	6,000	4,455	2,500
Certificated Total	835,096	656,397	691,616
Classified			
BUSINESS EDUCATION LIAISON	16,383	16,417	17,641
CLASS ASSIST SUPERINTENDENT	-	10,461	-
CLASSIFIED SUPPORT ~ OVERTIME	4,000	1,726	4,000
CLASSIFIED SUPPORT ~ REGULAR	15,323	15,249	15,730
CLERICAL & OFFICE ~ OVERTIME	1,050	4,402	4,800
INSTRUCTIONAL AIDE~EXTRA HIRE	-	435	-
INSTRUCTIONAL AIDES - SUBS	7,000	6,845	4,000
OTHER SUPPORT SALARIES	13,244	13,240	14,262
PROFESSIONAL EXPERT	9,600	9,824	-
SECRETARIAL SALARIES	131,772	135,242	135,316
SUPERVISOR	196,957	141,078	215,037
Classified Total	395,329	354,919	410,786
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	550	-
CAR ALLOWANCE CLASSIFIED BEN	598	199	-
HEALTH & WELFARE CERTIFICATED	88,841	69,895	75,747
HEALTH & WELFARE CLASSIFIED	46,840	48,999	70,497
MEDICARE - CERTIFICATED	11,941	9,472	10,034
MEDICARE - CLASSIFIED	4,613	5,001	5,964
OPEB ACTIVE EMPLOYEE-CERTIFICA	668	416	577

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
OPEB ACTIVE EMPLOYEE-CLASSIFIED	563	418	335
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CERTIFICATED POSITIONS	-	924	-
PERS ~ CLASSIFIED POSITIONS	91,293	75,498	104,224
SOCIAL SECURITY (OASDI) ~ CERT	-	436	-
SOCIAL SECURITY (OASDI)~CLASSI	24,785	21,395	25,477
STRS ~ CERTIFICATED POSITIONS	141,912	107,979	132,103
STRS ~ CLASSIFIED POSITIONS	10,858	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	1,710	1,723	2,062
UNEMPLOYMENT INS CERTIFICATED	6,104	3,274	3,464
WORKERS COMP ~ CERTIFICATED	7,965	6,996	7,543
WORKERS COMP ~ CLASSIFIED	3,472	3,714	4,485
Benefits Total	442,163	356,889	442,512
Books & Supplies			
BOOKS AND REFERENCE MATERIALS	3,000	-	500
CLASSROOM SUPPLIES	1,000	-	-
FOOD	5,500	4,633	5,500
MATERIALS & SUPPLIES	76,691	13,595	30,000
NONCAPITALIZED EQUIPMENT	4,923	1,376	3,000
OFFICE SUPPLIES	500	-	-
PRINTER TONER	-	-	500
WORKSHOP SUPPLIES	200	-	200
Books & Supplies Total	91,814	19,604	39,700
Services			
CABLE/SATELLITE	1,500	1,473	1,500
COMPUTER LEASE	5,112	-	5,112
COPIER CHARGES (COPIES)	2,000	219	2,000
DISPOSAL/GARBAGE REMOVAL	1,800	1,274	1,800
DUES & MEMBERSHIPS	2,205	2,200	2,400
ELECTRICITY	14,000	12,644	14,000
EQUIPMENT REPAIR	5,200	3,500	5,200
FIELD TRIPS	8,544	8,102	432
INTERNET	3,000	-	3,000
MAINTENANCE CONTRACTS/EQUIPMEN	12,500	9,130	12,500
MILEAGE	1,400	499	1,400
OTHER CONTRACT SERVICES	110,489	60,159	239,812
OTHER FEES	555	99	555
OTHER LEASES/RENTALS	500	-	1,000
OTHER REPAIRS	561	-	61
PERSONNEL AGENCIES	7,776	7,775	3,300
POSTAGE	900	451	900
PROF/CONSLTG SVCS & OPER EXPEN	168,545	-	459,293
SEWER	675	-	675
SPURR	750	798	750
SUBAGREEMENT FOR SERVICE	152,167	176,774	170,067
TELEPHONE	1,500	249	1,500
WATER	2,450	878	2,450
WORKSHOP FEES	6,300	-	1,500

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
Services Total	510,429	286,224	931,207
Indirect			
INDIRECT COSTS CHARGES	199,823	-	241,823
Indirect Total	199,823	-	241,823
Expenditures Total	2,474,654	1,674,033	2,757,644

Regional Occupational Program & School to Career Partnership

The Marin County Regional Occupational Program (ROP) is committed to leadership in developing and providing high-quality Career Technical Education (CTE) 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.

The Marin County School to Career Partnership (STC) brings together schools, businesses, and organizations to create exciting educational opportunities for students. The Partnership 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. The Partnership 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.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
CCR			
Revenues			
State			
ALL OTHER STATE REVENUES	3,148,721	1,989,417	1,494,570
State Total	3,148,721	1,989,417	1,494,570
Local			
ALL OTHER FEES AND CONTRACTS	64,704	-	64,704
ALL OTHER LOCAL REVENUES	190,000	299,591	145,181
Local Total	254,704	299,591	209,885
Contributions			
CONTRIBUTIONS FR UNRESTR REV	654,518	142,920	707,247
Contributions Total	654,518	142,920	707,247
Revenues Total	4,057,943	2,431,928	2,411,702
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	47,326
CERTIFICATED TEACHER ~ REGULAR	71,915	47,363	72,986
COORDINATOR/PROGRAM MANAGER	161,832	161,832	-
DIRECTOR	36,498	24,210	175,606
PROFESSIONAL EXPERT	49,859	25,625	15,625
TEACHER SUBSTITUTES	1,000	-	1,000
Certificated Total	321,104	259,030	312,543
Classified			
BUSINESS EDUCATION LIAISON	272,598	241,558	287,933
CLASS ASSIST SUPERINTENDENT	44,047	44,047	47,510
CLASS SUPV & ADM SALARY~OTHER	23,069	23,069	23,761
CLERICAL & OFFICE ~ OVERTIME	500	2,848	500
MCOE SALARY SAVINGS	(7,500)	-	-
SECRETARIAL SALARIES	46,375	40,349	43,082
SUPERVISOR	164,438	164,437	401,601
Classified Total	543,527	516,308	804,387
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,051	963	-
CASH IN LIEU CLASSIFIED	3,600	3,300	-
HEALTH & WELFARE CERTIFICATED	37,751	13,318	30,411
HEALTH & WELFARE CLASSIFIED	77,732	60,684	136,670
MCOE CLASS SALARY SAVINGS	(21,112)	-	-
MEDICARE - CERTIFICATED	4,589	3,640	4,538
MEDICARE - CLASSIFIED	7,990	7,339	11,671
OPEB ACTIVE EMPLOYEE-CERTIFICA	207	186	212
OPEB ACTIVE EMPLOYEE-CLASSIFIED	692	614	837
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CERTIFICATED POSITIONS	8,362	5,546	12,008
PERS ~ CLASSIFIED POSITIONS	113,302	95,445	124,606
SOCIAL SECURITY (OASDI) ~ CERT	1,822	2,339	1,824
SOCIAL SECURITY (OASDI)~CLASSI	29,530	24,284	29,107
STRS ~ CERTIFICATED POSITIONS	47,394	35,221	50,658
STRS ~ CLASSIFIED POSITIONS	16,205	16,379	59,834

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 proposed Budget
UNEMPLOYMENT INS ~ CLASSIFIED	3,240	2,593	4,031
UNEMPLOYMENT INS CERTIFICATED	1,955	1,267	1,567
WORKERS COMP ~ CERTIFICATED	3,455	2,704	3,410
WORKERS COMP ~ CLASSIFIED	6,478	5,561	8,776
Benefits Total	344,243	281,383	480,160
Books & Supplies			
MATERIALS & SUPPLIES	30,890	12,418	20,500
NONCAPITALIZED EQUIPMENT	10,000	4,065	-
WORKSHOP SUPPLIES	250	56	250
Books & Supplies Total	41,140	16,539	20,750
Services			
CONFERENCES	5,300	2,941	2,852
COPIER CHARGES (COPIES)	800	987	800
DUES & MEMBERSHIPS	272	-	272
EQUIPMENT REPAIR	600	-	600
FIELD TRIPS	975	975	975
MILEAGE	1,600	-	500
OTHER CONTRACT SERVICES	89,476	58,314	47,421
OTHER FEES	779	75	500
OUTSIDE PRINTING	1,038	129	908
PERSONNEL AGENCIES	7,160	2,500	7,160
POSTAGE	251	19	251
PROF/CONSLTG SVCS & OPER EXPEN	23,657	-	84,718
SUBAGREEMENT FOR SERVICE	1,315,273	1,314,406	1,314,477
TELEPHONE	246	-	246
WORKSHOP FEES	225	-	-
Services Total	1,447,652	1,380,346	1,461,680
Indirect			
INDIRECT COSTS CHARGES	123,691	-	175,309
Indirect Total	123,691	-	175,309
Expenditures Total	2,821,357	2,453,606	3,254,829

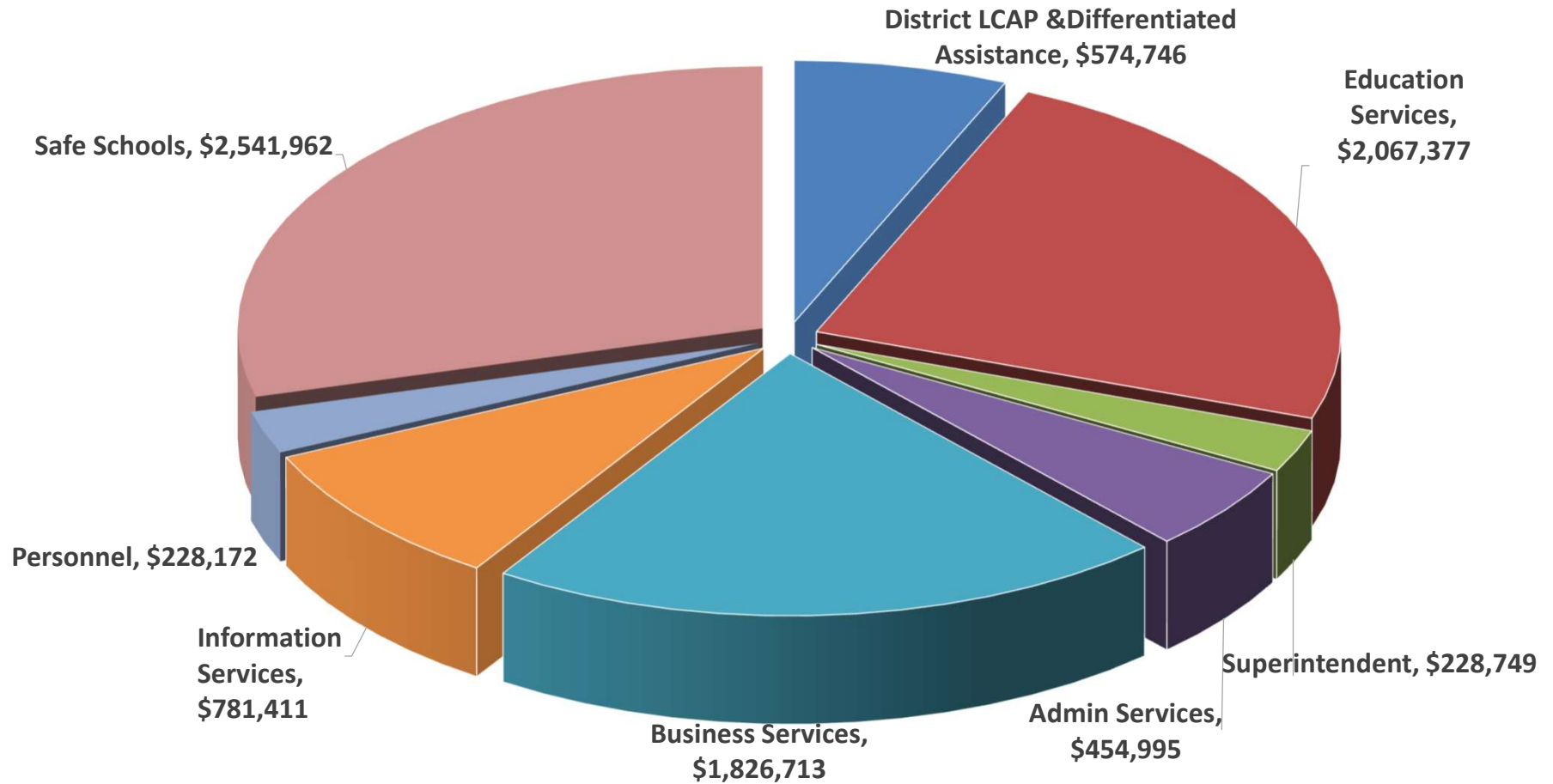
District Services

**Marin County Office of Education
2022-23 Budget
District Support Services**

	System of Support	Ed Services	Super-intendent	Admin Services	Business Services	Info Services	Personnel	Health, Safety&Support	Total
REVENUES:									
LCFF Sources	566,667	639,048	228,749	351,089	1,826,713		228,172		3,840,438
Federal	8,078	134,788						729,014	871,880
State		237,885					-	442,245	680,130
Local		1,037,472		103,906		667,885		425,000	2,234,263
Contributions		18,184		-		256,335		758,992	1,033,511
Revenues Total	574,745	2,067,377	228,749	454,995	1,826,713	924,220	228,172	2,355,251	8,660,222
Expenditures									
Certificated	165,302	573,952		-			43,231	673,874	1,456,359
Classified	202,313	336,930	90,390	319,101	1,180,023	299,256	116,029	257,520	2,801,562
Benefits	136,685	329,555	43,359	120,574	542,618	131,252	68,912	315,906	1,688,861
Books & Supplies	-	83,931			22,400	9,867		70,000	186,198
Services	69,527	610,745	95,000	10,000	81,672	202,032		1,043,470	2,112,446
Indirect	919	132,264		5,320				181,192	319,695
Debt Service						139,004			139,004
Interfund Out		-							-
Expenditures Total	574,746	2,067,377	228,749	454,995	1,826,713	781,411	228,172	2,541,962	8,704,125
Excess (Deficiency) of Revenues over Expenditures	(1)	-	-	-	-	142,809	-	(186,711)	(43,903)

District Services

Expenditures by Source
2022-2023 Budget



Total \$8,704,125

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County 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 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 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 17 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 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 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 Mathematics, Science, History-Social Science 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 in an effort to attack the widening achievement gap.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Ed Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			639,048
LCFF Sources Total			639,048
Federal			
ALL OTHER FEDERAL REVENUES	175,720	57,742	134,788
Federal Total	175,720	57,742	134,788
State			
ALL OTHER STATE REVENUES	759,867	536,527	237,885
State Total	759,867	536,527	237,885
Local			
ALL OTHER FEES AND CONTRACTS	122,500	6,000	56,790
ALL OTHER LOCAL REVENUES	1,221,400	1,186,862	980,682
Local Total	1,343,900	1,192,862	1,037,472
Contributions			
CONTRIBUTIONS FR UNRESTR REV	23,929	-	18,184
Contributions Total	23,929	-	18,184
Revenues Total	2,303,416	1,787,131	2,067,377
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	149,330	153,274	201,136
CERTIFICATED TEACHER ~ REGULAR	6,500	1,000	-
CERTIFICATED TEACHER~EXTRA DTY	10,463	2,049	4,963
COORDINATOR/PROGRAM MANAGER	249,514	174,858	264,524
DIRECTOR	72,996	58,412	79,624
MCOE SALARY SAVINGS	(61,829)	-	-
OTHER CERT SUPVS & ADMIN SALAR	-	44,228	13,705
PROFESSIONAL EXPERT	9,000	5,325	10,000
Certificated Total	435,974	439,146	573,952
Classified			
ACCOUNTING SUPPORT SALARIES	64,653	73,559	82,949
CLASS SUPV & ADM SALARY~OTHER	92,274	92,274	95,042
CLASSIFIED SUPPORT~EXTRA HIRE	-	436	-
CLERICAL & OFFICE ~ OVERTIME	14,100	3,121	10,100
MCOE SALARY SAVINGS	(10,500)	-	-
PROFESSIONAL EXPERT	56,487	11,130	55,860
SECRETARIAL SALARIES	128,174	67,952	92,979
SUPERVISOR	-	-	-
Classified Total	345,188	248,472	336,930
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	3,575	5,100
HEALTH & WELFARE CERTIFICATED	33,068	31,381	44,351
HEALTH & WELFARE CLASSIFIED	42,950	21,206	47,958
MEDICARE - CERTIFICATED	7,219	6,153	8,329
MEDICARE - CLASSIFIED	4,681	3,467	4,894
OPEB ACTIVE EMPLOYEE-CERTIFICA	252	236	299
OPEB ACTIVE EMPLOYEE-CLASSIFIED	334	269	95
OPEB ALLOCATED - CERTIFICATED	-	-	-

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	49,176	31,557	61,391
SOCIAL SECURITY (OASDI)~CLASSI	13,795	9,328	15,004
STRS ~ CERTIFICATED POSITIONS	83,389	73,277	109,628
STRS ~ CLASSIFIED POSITIONS	15,613	15,613	18,153
UNEMPLOYMENT INS ~ CLASSIFIED	1,801	1,197	1,688
UNEMPLOYMENT INS CERTIFICATED	2,595	2,195	2,874
WORKERS COMP ~ CERTIFICATED	5,378	4,686	6,110
WORKERS COMP ~ CLASSIFIED	3,559	2,595	3,681
Benefits Total	263,810	206,735	329,555
Books & Supplies			
MATERIALS & SUPPLIES	90,674	71,238	78,771
NONCAPITALIZED EQUIPMENT	3,587	3,586	4,000
OTHER SUPPLIES	42,278	11,843	-
PRINTER TONER	760	-	760
WORKSHOP SUPPLIES	1,000	707	400
Books & Supplies Total	138,299	87,374	83,931
Services			
COMPUTER LEASE	10,230	-	10,230
CONFERENCES	7,605	1,952	6,775
COPIER CHARGES (COPIES)	7,500	1,373	7,500
DUES & MEMBERSHIPS	2,000	900	4,300
FIELD TRIPS	15,000	6,200	15,000
IMC CHARGES	50	-	50
LEGAL SERVICE	15,000	-	15,000
MEETINGS	500	-	1,700
MILEAGE	1,710	29	1,410
OTHER CONTRACT SERVICES	1,234,512	770,456	509,521
OTHER FEES	12,194	12,460	11,484
OTHER LEASES/RENTALS	12,114	6,382	7,500
OTHER SERVICES	1,600	546	500
OUTSIDE PRINTING	8,260	5,700	6,360
PERSONNEL AGENCIES	14,800	17,236	14,200
POSTAGE	1,999	203	600
PROF/CONSLTG SVCS & OPER EXPEN	46,359	-	-
STAFF DEVELOPMENT/INSERVICE	3,240	103	3,240
SUBAGREEMENT FOR SERVICE	5,400	4,209	-
WORKSHOP FEES	(9,350)	-	(4,625)
Services Total	1,390,723	827,749	610,745
Indirect			
INDIRECT COSTS CHARGES	179,077	-	132,264
Indirect Total	179,077	-	132,264
Expenditures Total	2,753,071	1,809,476	2,067,377

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
System of Support			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	566,667	195,999	566,667
LCFF Sources Total	566,667	195,999	566,667
Federal			
ALL OTHER FEDERAL REVENUES	8,078	14,338	8,078
Federal Total	8,078	14,338	8,078
Revenues Total	574,745	210,337	574,745
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	11,487	11,487	11,832
COORDINATOR/PROGRAM MANAGER	30,977	34,849	31,907
DIRECTOR	109,495	124,079	112,563
PROFESSIONAL EXPERT	9,000	-	9,000
Certificated Total	160,959	170,415	165,302
Classified			
ACCOUNTING SUPPORT SALARIES	15,354	15,355	16,328
BUSINESS MANAGER	44,651	44,651	45,956
CLASS ASSIST SUPERINTENDENT	36,308	38,182	55,476
CLERICAL & OFFICE ~ OVERTIME	-	710	-
DIRECTOR	32,844	26,715	31,304
MCOE SALARY SAVINGS	(4,400)	-	-
PROFESSIONAL EXPERT	450	-	450
SECRETARIAL SALARIES	24,929	11,261	21,386
SUPERVISOR	13,979	11,783	19,149
SUPERVISOR/ACCOUNTANT	11,438	11,557	12,264
Classified Total	175,553	160,214	202,313
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	275	-
CAR ALLOWANCE CLASSIFIED BEN	-	825	-
HEALTH & WELFARE CERTIFICATED	11,244	12,534	12,164
HEALTH & WELFARE CLASSIFIED	20,035	15,289	22,539
MEDICARE - CERTIFICATED	2,335	2,422	2,399
MEDICARE - CLASSIFIED	2,610	2,249	2,939
OPEB ACTIVE EMPLOYEE-CERTIFICA	81	91	81
OPEB ACTIVE EMPLOYEE-CLASSIFIED	133	114	121
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	38,025	34,550	43,193
SOCIAL SECURITY (OASDI)~CLASSI	9,159	8,683	9,691
STRS ~ CERTIFICATED POSITIONS	27,235	28,834	31,574
STRS ~ CLASSIFIED POSITIONS	2,365	-	6,127
UNEMPLOYMENT INS ~ CLASSIFIED	903	793	1,016
UNEMPLOYMENT INS CERTIFICATED	870	853	828
WORKERS COMP ~ CERTIFICATED	1,758	1,824	1,802
WORKERS COMP ~ CLASSIFIED	1,924	1,717	2,211
Benefits Total	118,677	111,053	136,685
Books & Supplies			

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
MATERIALS & SUPPLIES	1,000	-	-
NONCAPITALIZED EQUIPMENT	2,400	2,398	-
Books & Supplies Total	3,400	2,398	-
Services			
CONFERENCES	36,600	-	37,600
MILEAGE	1,000	90	1,000
OTHER CONTRACT SERVICES	7,112	877	7,112
PERSONNEL AGENCIES	4,400	4,400	4,400
PROF/CONSLTG SVCS & OPER EXPEN	71,742	-	19,415
Services Total	120,854	5,367	69,527
Indirect			
INDIRECT COSTS CHARGES	923	-	919
Indirect Total	923	-	919
Expenditures Total	580,366	449,447	574,746

Superintendent Services

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Superintendent			
Revenues			
LCFF Sources			
LCFF TRANSFERS			228,749
LCFF Sources Total			228,749
Revenues Total			228,749
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	53,336	53,136	27,315
SECRETARIAL SALARIES	24,233	1,793	24,778
SUPERVISOR	27,959	23,566	38,297
Classified Total	105,528	78,495	90,390
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,200	1,100	1,200
HEALTH & WELFARE CLASSIFIED	12,359	6,704	12,873
MEDICARE - CLASSIFIED	1,530	1,128	1,313
OPEB ACTIVE EMPLOYEE-CLASSIFIED	66	41	86
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	17,771	17,379	18,666
SOCIAL SECURITY (OASDI)~CLASSI	3,326	3,425	4,564
STRS ~ CLASSIFIED POSITIONS	4,731	-	3,214
UNEMPLOYMENT INS ~ CLASSIFIED	528	396	454
WORKERS COMP ~ CLASSIFIED	1,127	845	989
Benefits Total	42,638	31,018	43,359
Services			
PROF/CONSLTG SVCS & OPER EXPEN	-	-	95,000
Services Total	-	-	95,000
Expenditures Total	148,166	109,513	228,749

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, parents and students.

The Marin County Board of Education acts as an appellate board for interdistrict and expulsion appeals.

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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			351,089
LCFF Sources Total			351,089
Local			
ALL OTHER FEES AND CONTRACTS	71,253	43,221	24,726
ALL OTHER LOCAL REVENUES	79,180	58,895	79,180
Local Total	150,433	102,116	103,906
Contributions			
CONTRIBUTIONS FR UNRESTR REV	25,000	-	-
Contributions Total	25,000	-	-
Revenues Total	175,433	102,116	454,995
Expenditures			
Certificated			
OTHER CERT SUPVS & ADMIN SALAR	-	13,505	-
PROFESSIONAL EXPERT	40,000	40,000	-
Certificated Total	40,000	53,505	-
Classified			
ACCOUNTING SUPPORT SALARIES	46,061	46,084	48,984
BUSINESS MANAGER	59,534	61,883	61,275
COORDINATOR	121,374	-	125,016
DIRECTOR	8,211	6,679	7,826
PROFESSIONAL EXPERT	76,000	93,000	76,000
SUPERVISOR/ACCOUNTANT	-	-	-
Classified Total	311,180	207,646	319,101
Benefits			
HEALTH & WELFARE CERTIFICATED	-	1,407	-
HEALTH & WELFARE CLASSIFIED	23,817	13,324	25,759
MEDICARE - CERTIFICATED	580	247	-
MEDICARE - CLASSIFIED	4,512	2,593	4,629
OPEB ACTIVE EMPLOYEE-CERTIFICA	-	10	-
OPEB ACTIVE EMPLOYEE-CLASSIFIED	170	100	114
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	26,073	24,434	49,264
SOCIAL SECURITY (OASDI) ~ CERT	-	219	-
SOCIAL SECURITY (OASDI)~CLASSI	6,957	6,800	11,852
STRS ~ CERTIFICATED POSITIONS	-	2,285	-
STRS ~ CLASSIFIED POSITIONS	20,536	-	23,879
UNEMPLOYMENT INS ~ CLASSIFIED	2,111	919	1,598
UNEMPLOYMENT INS CERTIFICATED	200	86	-
WORKERS COMP ~ CERTIFICATED	427	182	-
WORKERS COMP ~ CLASSIFIED	3,656	1,961	3,479
Benefits Total	89,039	54,567	120,574
Services			
LEGAL SERVICE	10,000	-	10,000
OTHER CONTRACT SERVICES	-	2,470	-
Services Total	10,000	2,470	10,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Indirect			
INDIRECT COSTS CHARGES	5,320	-	5,320
Indirect Total	5,320	-	5,320
Expenditures Total	455,539	318,188	454,995

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).

District Business Services provides fiscal oversight of annual budgets of over \$500 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 (2) 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:

- 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 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.

- 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.
- 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.
- 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.
- 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.
- Assisting all districts with Grand Jury information requests where we can lend efficiency to the data collections requested.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Business Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			1,826,713
LCFF Sources Total			1,826,713
Revenues Total			1,826,713
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	290,829	277,589	309,596
BUSINESS MANAGER	185,912	183,563	191,443
CLASS ASSIST SUPERINTENDENT	70,769	86,554	128,445
CLERICAL & OFFICE ~ EXTRA HIRE	-	5,915	-
CLERICAL & OFFICE ~ OVERTIME	15,000	2,260	15,000
DIRECTOR	123,167	100,182	117,387
MCOE SALARY SAVINGS	(7,250)	-	-
PROFESSIONAL EXPERT	35,000	-	35,000
SECRETARIAL SALARIES	19,298	13,882	9,293
SUPERVISOR	13,979	11,783	19,149
SUPERVISOR/ACCOUNTANT	330,108	332,963	354,710
Classified Total	1,076,812	1,014,691	1,180,023
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	3,600	1,950	1,800
HEALTH & WELFARE CLASSIFIED	123,470	116,111	142,745
MEDICARE - CLASSIFIED	15,719	14,580	17,118
OPEB ACTIVE EMPLOYEE-CLASSIFIED	921	908	551
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	245,156	225,686	282,252
SOCIAL SECURITY (OASDI)~CLASSI	63,757	60,428	66,468
STRS ~ CLASSIFIED POSITIONS	2,365	-	12,907
UNEMPLOYMENT INS ~ CLASSIFIED	5,785	5,049	5,908
WORKERS COMP ~ CLASSIFIED	11,797	10,855	12,869
Benefits Total	472,570	435,567	542,618
Books & Supplies			
MATERIALS & SUPPLIES	35,800	13,207	15,000
NONCAPITALIZED EQUIPMENT	2,000	-	2,000
OFFICE SUPPLIES	2,000	-	2,000
PERIODICALS & MAGAZINES	800	372	400
PRINTER TONER	2,500	-	2,500
WORKSHOP SUPPLIES	500	-	500
Books & Supplies Total	43,600	13,579	22,400
Services			
AUDIT FEES	5,000	-	-
COMPUTER LEASE	9,900	-	9,900
CONFERENCES	10,000	5,040	10,500
COPIER CHARGES (COPIES)	2,000	565	2,000
DUES & MEMBERSHIPS	5,200	5,190	5,587
EMPLOYMENT COSTS	10,720	-	10,720
MEETINGS	1,500	72	1,500
MILEAGE	3,000	70	3,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
OTHER CONTRACT SERVICES	2,700	23,768	7,700
OTHER FEES	1,000	625	1,000
OUTSIDE PRINTING	200	64	200
PERSONNEL AGENCIES	25,470	25,470	20,000
POSTAGE	2,000	271	2,000
PROF/CONSLTG SVCS & OPER EXPEN	95,000	-	-
PROFESSIONAL CONSULTING SVCS	6,780	6,780	7,140
WORKSHOP FEES	425	-	425
Services Total	180,895	67,915	81,672
Expenditures Total	1,773,877	1,531,752	1,826,713

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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Info Services			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	449,914	449,914	450,285
ALL OTHER LOCAL REVENUES	207,985	214,755	217,600
Local Total	657,899	664,669	667,885
Contributions			
CONTRIBUTIONS FR UNRESTR REV	250,557	73,153	256,335
Contributions Total	250,557	73,153	256,335
Revenues Total	908,456	737,822	924,220
Expenditures			
Classified			
BUSINESS MANAGER	7,435	7,435	7,658
CLASS ASSIST SUPERINTENDENT	22,974	20,761	48,647
CLERICAL & OFFICE ~ OVERTIME	1,500	433	1,500
DIRECTOR	60,288	59,943	65,066
MCOE SALARY SAVINGS	(2,900)	-	-
OTHER SUPPORT SALARIES	49,931	49,914	53,158
PROFESSIONAL EXPERT	-	22,925	-
SECRETARIAL SALARIES	11,249	9,841	7,343
MANAGER	112,547	112,547	115,884
Classified Total	263,024	283,799	299,256
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,940	450	-
HEALTH & WELFARE CLASSIFIED	28,729	27,842	31,769
MEDICARE - CLASSIFIED	3,856	3,725	4,345
OPEB ACTIVE EMPLOYEE-CLASSIFIED	205	202	157
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	60,923	59,128	69,921
SOCIAL SECURITY (OASDI)~CLASSI	15,603	15,443	15,772
STRS ~ CLASSIFIED POSITIONS	-	-	4,520
UNEMPLOYMENT INS ~ CLASSIFIED	1,340	1,353	1,501
WORKERS COMP ~ CLASSIFIED	2,847	2,908	3,267
Benefits Total	115,443	111,051	131,252
Books & Supplies			
MATERIALS & SUPPLIES	13,201	13,096	9,867
PRINTER TONER	300	-	-
Books & Supplies Total	13,501	13,096	9,867
Services			
CONFERENCES	2,000	1,481	1,200
DUES & MEMBERSHIPS	4,750	4,750	4,750
OTHER CONTRACT SERVICES	187,718	187,510	190,582
PERSONNEL AGENCIES	2,900	2,900	3,500
PROFESSIONAL CONSULTING SVCS	1,700	-	2,000
Services Total	199,068	196,641	202,032
Debt Service			
DEBT SERVICE INTEREST	20,165	-	13,824
PRINCIPAL	139,004	139,004	125,180
Debt Service Total	159,169	139,004	139,004

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Expenditures Total	750,205	743,591	781,411

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 100 substitutes, extra-hire staff and professional experts, and over 400 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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Personnel			
Revenues			
LCFF Sources			
LCFF TRANSFERS			228,172
LCFF Sources Total			228,172
State			
ALL OTHER STATE REVENUES	-	6,818	-
State Total	-	6,818	-
Revenues Total	-	6,818	228,172
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	11,324
COORDINATOR/PROGRAM MANAGER	-	-	31,907
Certificated Total	-	-	43,231
Classified			
CLERICAL & OFFICE ~ OVERTIME	7,500	12,341	7,500
DIRECTOR	32,878	33,676	33,868
OTHER SUPPORT SALARIES	72,533	72,533	74,661
Classified Total	112,911	118,550	116,029
Benefits			
HEALTH & WELFARE CERTIFICATED	-	-	3,578
HEALTH & WELFARE CLASSIFIED	13,534	13,397	15,741
MEDICARE - CERTIFICATED	-	-	628
MEDICARE - CLASSIFIED	1,637	1,669	1,684
OPEB ACTIVE EMPLOYEE-CERTIFICA	-	-	24
OPEB ACTIVE EMPLOYEE-CLASSIFIED	104	104	105
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	25,868	24,150	29,440
SOCIAL SECURITY (OASDI)~CLASSI	6,785	7,019	6,917
STRS ~ CERTIFICATED POSITIONS	-	-	8,258
UNEMPLOYMENT INS ~ CLASSIFIED	619	589	582
UNEMPLOYMENT INS CERTIFICATED	-	-	217
WORKERS COMP ~ CERTIFICATED	-	-	472
WORKERS COMP ~ CLASSIFIED	1,239	1,266	1,266
Benefits Total	49,786	48,194	68,912
Expenditures Total	162,697	166,744	228,172

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, including Proposition 39.
- 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.

Safe Schools

Safe Schools staff works closely with the Business Office, School Districts and student programs in Special Education, Alternative Education, Walker Creek Ranch, and Rural School Districts to support healthy and safe learning environments for students in the following areas:

- 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 through the Rethinking Schools Task Force.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Health, Safety & Support			
Revenues			
Federal			
ALL OTHER FEDERAL REVENUES	265,024	264,133	729,014
Federal Total	265,024	264,133	729,014
State			
ALL OTHER STATE REVENUES	2,666,347	767,347	442,245
State Total	2,666,347	767,347	442,245
Local			
ALL OTHER LOCAL REVENUES	317,596	99,035	425,000
Local Total	317,596	99,035	425,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	495,446	-	758,992
Contributions Total	495,446	-	758,992
Revenues Total	3,744,413	1,130,515	2,355,251
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	15,000	189,304
CERTIFICATED TEACHER~EXTRA DTY	1,418	567	-
COORDINATOR/PROGRAM MANAGER	-	-	134,918
DIRECTOR	145,993	161,252	87,803
OTHER CERT SUPVS & ADMIN SALAR	67,824	68,552	253,849
PROFESSIONAL EXPERT	12,566	5,096	8,000
Certificated Total	227,801	250,467	673,874
Classified			
CLASS ASSIST SUPERINTENDENT	-	15,000	-
CLASS SUPV & ADM SALARY~OTHER	-	55,691	-
CLERICAL & OFFICE ~ OVERTIME	-	209	1,000
INSTRUCTIONAL AIDE~EXTRA HIRE	-	-	-
MCOE SALARY SAVINGS	(912)	-	-
PROFESSIONAL EXPERT	15,519	14,340	11,500
SECRETARIAL SALARIES	51,209	22,452	48,476
SUPERVISOR	147,541	160,106	196,544
Classified Total	213,357	267,798	257,520
Benefits			
HEALTH & WELFARE CERTIFICATED	16,577	15,093	58,674
HEALTH & WELFARE CLASSIFIED	16,279	25,656	25,046
MCOE CLASS SALARY SAVINGS	(529)	-	-
MEDICARE - CERTIFICATED	3,303	3,661	9,776
MEDICARE - CLASSIFIED	1,710	3,792	3,742
OPEB ACTIVE EMPLOYEE-CERTIFICA	124	116	392
OPEB ACTIVE EMPLOYEE-CLASSIFIED	125	208	122
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CERTIFICATED POSITIONS	33,447	33,933	48,027
PERS ~ CLASSIFIED POSITIONS	27,010	26,758	15,475
SOCIAL SECURITY (OASDI) ~ CERT	7,291	8,131	7,292
SOCIAL SECURITY (OASDI)~CLASSI	7,316	9,303	3,782
STRS ~ CERTIFICATED POSITIONS	13,602	9,884	92,556

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
STRS ~ CLASSIFIED POSITIONS	-	16,268	37,540
UNEMPLOYMENT INS ~ CLASSIFIED	723	1,312	1,294
UNEMPLOYMENT INS CERTIFICATED	1,139	1,262	3,374
WORKERS COMP ~ CERTIFICATED	2,432	2,694	6,004
WORKERS COMP ~ CLASSIFIED	1,339	2,802	2,810
Benefits Total	131,888	160,873	315,906
Books & Supplies			
MATERIALS & SUPPLIES	121,778	62,811	70,000
NONCAPITALIZED EQUIPMENT	5,250	5,102	-
Books & Supplies Total	127,028	67,913	70,000
Services			
CONFERENCES	2,120	-	2,120
MILEAGE	1,500	20	500
OTHER CONTRACT SERVICES	1,720,412	297,289	404,891
OUTSIDE PRINTING	10,000	2,881	-
PERSONNEL AGENCIES	6,000	2,500	3,000
POSTAGE	450	486	750
PROF/CONSLTG SVCS & OPER EXPEN	179,419	-	486,202
SUBAGREEMENT FOR SERVICE	77,168	77,168	-
TRANSFERS OF DIRECT COSTS	246,416	-	146,007
Services Total	2,243,485	380,344	1,043,470
Indirect			
INDIRECT COSTS CHARGES	180,933	-	181,192
Indirect Total	180,933	-	181,192
Expenditures Total	3,124,492	1,127,395	2,541,962

Community Services

**Marin County Office of Education
2022-23 Budget
Community Services**

	Dedication To Special Education	Total
Revenues		
Local	215,000	215,000
Revenues Total	215,000	215,000
Expenditures		-
Classified	31,000	31,000
Benefits	10,739	10,739
Books & Supplies	147,500	147,500
Services	71,500	71,500
Expenditures Total	260,739	260,739
		-
Excess (Deficiency) of Revenues over Expenditures	(45,739)	(45,739)

Dedication to Special Education

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
DSE			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	180,000	263,627	215,000
Local Total	180,000	263,627	215,000
Revenues Total	180,000	263,627	215,000
Expenditures			
Classified			
CLASSIFIED SUPPORT~EXTRA HIRE	1,000	413	1,000
INSTRUCTIONAL AIDE~EXTRA HIRE	-	71	-
PROFESSIONAL EXPERT	30,000	17,508	30,000
Classified Total	31,000	17,992	31,000
Benefits			
MEDICARE - CLASSIFIED	457	174	450
PERS ~ CLASSIFIED POSITIONS	344	111	7,874
SOCIAL SECURITY (OASDI)~CLASSI	3,624	745	1,922
UNEMPLOYMENT INS ~ CLASSIFIED	241	60	155
WORKERS COMP ~ CLASSIFIED	388	128	338
Benefits Total	5,054	1,218	10,739
Books & Supplies			
MATERIALS & SUPPLIES	162,700	106,597	142,000
NONCAPITALIZED EQUIPMENT	3,200	2,190	5,000
SOFTWARE	1,500	-	500
Books & Supplies Total	167,400	108,787	147,500
Services			
CONFERENCES	2,000	1,564	3,000
OTHER CONTRACT SERVICES	88,700	74,200	49,500
OTHER FEES	4,000	2,708	1,000
OUTSIDE PRINTING	16,000	10,891	13,500
POSTAGE	3,500	55	4,500
Services Total	114,200	89,418	71,500
Expenditures Total	317,654	217,415	260,739

MCOE Operations

Marin County Office of Education

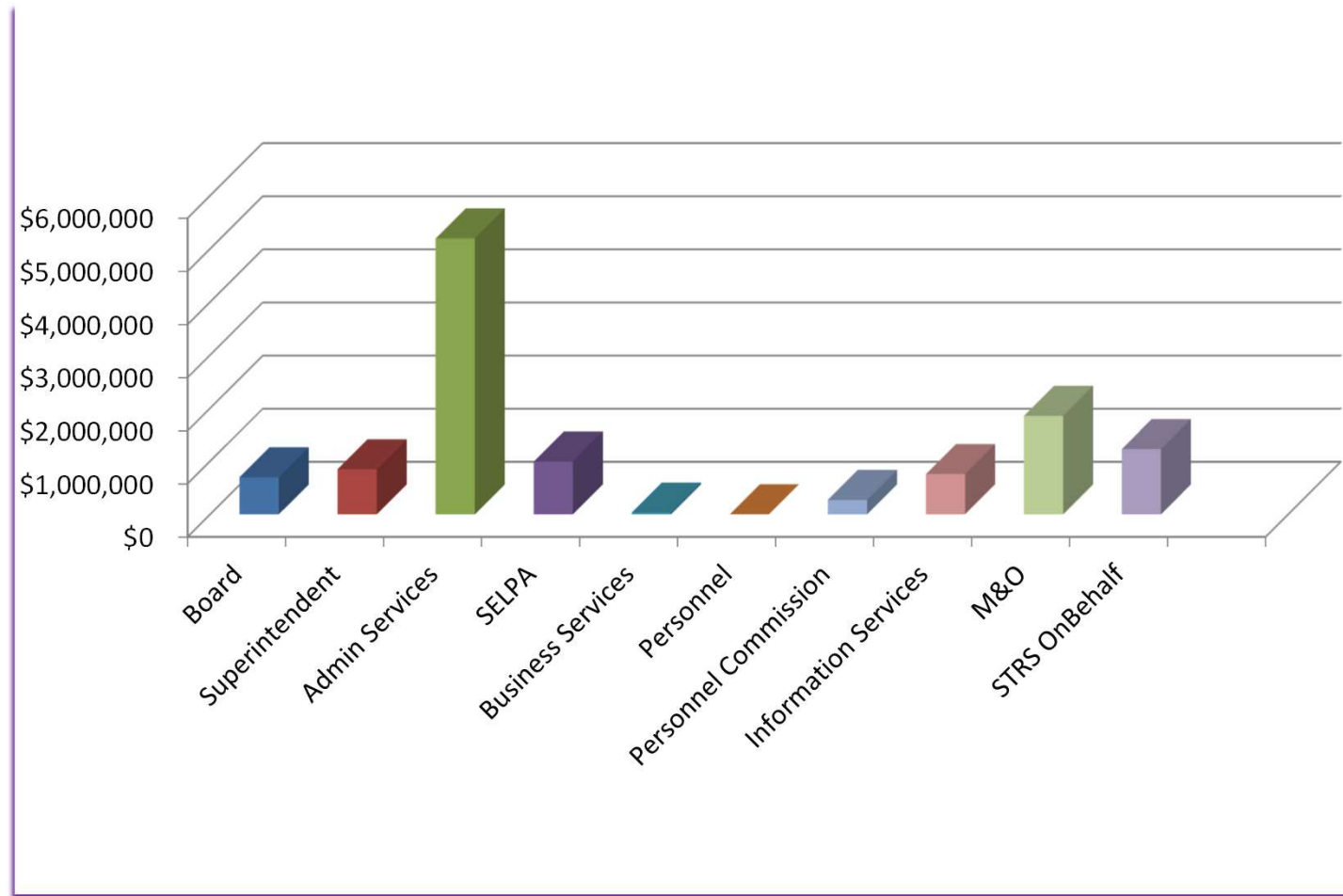
2022-23 Budget

MCOE Operation

	Board	Superinten dent	Admin Services	SELPA	Business Services	Personnel	Personnel Commission	Info Services	M&O	Inter-fund	STRS OnBehalf	Total
Revenues												
LCFF Sources	698,232	849,889	5,695,742	443,711			271,969	336,976	687,447			8,983,966
State			74,225	550,452		2,600					1,230,404	1,857,681
Local		-	46,611		32,000			140,500	25,000			244,111
Contributions			(2,311,401)	-					570,643			(1,740,758)
Interfund In			119,487		-							119,487
Revenues Total	698,232	849,889	3,624,664	994,163	32,000	2,600	271,969	477,476	1,283,090	-	1,230,404	9,464,487
Expenditures												
Certificated		360,333	416,481	518,588		36,808	450		-			1,332,660
Classified	16,800	243,046	616,703	111,556	1,041,724	290,463	125,279	758,637	494,500			3,698,708
Benefits	108,522	209,119	322,671	225,844	480,786	153,037	109,515	353,322	248,413		1,230,404	3,441,633
Books & Supplies	624	6,500	93,905	4,424	15,400	11,533	1,525	60,600	89,989			284,500
Services	572,286	30,891	682,630	20,548	188,541	35,337	35,200	273,725	757,523			2,596,681
Capital Outlay									200,000			200,000
Other Outgo			2,330,440									2,330,440
Indirect			(76,474)	113,203	(1,694,451)	(524,578)		(688,269)	64,977	-		(2,805,592)
Interfund Out			809,312									809,312
Expenditures Total	698,232	849,889	5,195,668	994,163	32,000	2,600	271,969	758,015	1,855,402	-	1,230,404	11,888,342
Excess (Deficiency) of Revenues over Expenditures	-	-	(1,571,004)	-	-	-	-	(280,539)	(572,312)	-	-	(2,423,855)

County Office Operations

Expenditures by Source
2022-2023 Budget



Total \$11,888,342

Superintendent and Governing Board

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Superintendent			
Revenues			
LCFF Sources			
LCFF TRANSFERS			849,889
LCFF Sources Total			849,889
Local			
ALL OTHER LOCAL REVENUES	-	10,000	-
Local Total	-	10,000	-
Revenues Total	-	10,000	849,889
Expenditures			
Certificated			
SUPERINTENDENT	350,187	350,187	360,333
Certificated Total	350,187	350,187	360,333
Classified			
CLERICAL & OFFICE ~ OVERTIME	25,000	(12,417)	25,000
PROFESSIONAL EXPERT	57,451	57,451	34,471
SECRETARIAL SALARIES	208,351	163,673	183,575
SUPERVISOR/ACCOUNTANT	-	35,242	-
Classified Total	290,802	243,949	243,046
Benefits			
HEALTH & WELFARE CERTIFICATED	11,904	26,059	14,310
HEALTH & WELFARE CLASSIFIED	35,695	23,366	35,775
MEDICARE - CLASSIFIED	4,217	2,773	3,526
OPEB ACTIVE EMPLOYEE-CERTIFICA	95	95	95
OPEB ACTIVE EMPLOYEE-CLASSIFIED	262	189	239
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
OTHER BENEFITS CERTIFICATED	-	3,289	-
PERS ~ CLASSIFIED POSITIONS	53,461	44,232	61,681
SOCIAL SECURITY (OASDI)~CLASSI	14,468	11,322	15,071
STRS ~ CERTIFICATED POSITIONS	59,252	59,252	68,824
UNEMPLOYMENT INS ~ CLASSIFIED	1,637	975	1,217
UNEMPLOYMENT INS CERTIFICATED	1,751	-	1,802
WORKERS COMP ~ CERTIFICATED	3,740	3,740	3,928
WORKERS COMP ~ CLASSIFIED	3,215	2,084	2,651
Benefits Total	189,697	177,376	209,119
Books & Supplies			
MATERIALS & SUPPLIES	6,500	-	6,500
Books & Supplies Total	6,500	-	6,500
Services			
COMPUTER LEASE	1,291	-	1,291
COPIER CHARGES (COPIES)	8,000	667	8,000
DUES & MEMBERSHIPS	1,600	-	1,600
OTHER CONTRACT SERVICES	10,000	10,000	10,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
STAFF DEVELOPMENT/INSERVICE	10,000	-	10,000
Services Total	30,891	10,667	30,891
Expenditures Total	868,077	782,179	849,889

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Board			
Revenues			
LCFF Sources			
LCFF TRANSFERS			698,232
LCFF Sources Total			698,232
Revenues Total			698,232
Expenditures			
Classified			
PERSONNEL COMMISSION/BOARD	16,800	10,490	16,800
Classified Total	16,800	10,490	16,800
Benefits			
HEALTH & WELFARE CLASSIFIED	102,702	87,803	102,702
MEDICARE - CLASSIFIED	244	151	244
PERS ~ CLASSIFIED POSITIONS	3,849	-	4,267
SOCIAL SECURITY (OASDI)~CLASSI	1,042	645	1,042
UNEMPLOYMENT INS ~ CLASSIFIED	207	-	84
WORKERS COMP ~ CLASSIFIED	253	112	183
Benefits Total	108,297	88,711	108,522
Books & Supplies			
MATERIALS & SUPPLIES	200	206	200
WORKSHOP SUPPLIES	424	-	424
Books & Supplies Total	624	206	624
Services			
CONFERENCES	3,000	1,995	3,000
MEETINGS	2,100	-	3,300
MILEAGE	2,430	372	2,430
OTHER CONTRACT SERVICES	6,000	6,000	-
OTHER FEES	2,970	2,610	2,970
POSTAGE	850	1,127	850
ELECTIONS	-	-	559,736
Services Total	17,350	12,104	572,286
Expenditures Total	143,071	111,511	698,232

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, parents and students.

The Marin County Board of Education acts as an appellate board for interdistrict and expulsion appeals.

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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			5,695,742
LCFF Sources Total			5,695,742
State			
MANDATED COST REIMBURSEMENTS	75,000	39,966	39,966
STATE LOTTERY REVENUE	52,806	42,273	34,259
State Total	127,806	82,239	74,225
Local			
ALL OTHER FEES AND CONTRACTS	34,611	34,611	34,611
ALL OTHER LOCAL REVENUES	12,000	11,520	12,000
INTEREST	641,194	16,928	-
PLUS:MISC FUNDS NON-RL(50%)ADJ	-	209	-
Local Total	687,805	63,268	46,611
Contributions			
CONTRIBUTIONS FR UNRESTR REV	(2,048,245)	(73,153)	(2,311,401)
Contributions Total	(2,048,245)	(73,153)	(2,311,401)
Interfund In			
OTHER AUTH INTERFUND TF IN	112,080	-	119,487
Interfund In Total	112,080	-	119,487
Revenues Total	(1,120,554)	72,354	3,624,664
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	22,982	21,067	74,950
CERTIFICATED CONTINGENCY BANK	270,000	-	-
DIRECTOR	170,491	-	175,605
PROFESSIONAL EXPERT	222,147	8,300	165,926
Certificated Total	685,620	29,367	416,481
Classified			
CLASS ASSIST SUPERINTENDENT	314,180	298,875	278,442
CLASS SUPV & ADM SALARY~OTHER	-	-	-
CLASSIFIED CONTINGENCY BANK	100,000	-	-
CLERICAL & OFFICE ~ EXTRA HIRE	5,000	-	5,000
CLERICAL & OFFICE ~ OVERTIME	10,000	17,837	10,000
COORDINATOR	40,458	-	41,672
MCOE SALARY SAVINGS	(30,000)	-	(227,648)
OTHER SUPPORT SALARIES	5,000	-	5,000
PROFESSIONAL EXPERT	158,162	153,881	207,908
SECRETARIAL SALARIES	200,699	126,116	210,162
SUPERVISOR	62,907	53,023	86,167
Classified Total	866,406	649,732	616,703
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	600	550	1,800
CAR ALLOWANCE CLASSIFIED BEN	6,750	6,437	7,349
HEALTH & WELFARE CERTIFICATED	15,256	24,293	18,603
HEALTH & WELFARE CLASSIFIED	67,080	42,756	74,231
MCOE CLASS SALARY SAVINGS	-	-	(200,197)
MEDICARE - CERTIFICATED	9,941	416	9,955
MEDICARE - CLASSIFIED	11,807	8,392	12,979

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
OPEB ACTIVE EMPLOYEE-CERTIFICA	104	9	124
OPEB ACTIVE EMPLOYEE-CLASSIFIED	436	312	469
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	173,402	108,285	206,874
SOCIAL SECURITY (OASDI)~CLASSI	35,768	23,136	44,183
STRS ~ CERTIFICATED POSITIONS	116,007	765	105,172
STRS ~ CLASSIFIED POSITIONS	17,489	-	15,190
UNEMPLOYMENT INS ~ CLASSIFIED	6,807	2,944	4,726
UNEMPLOYMENT INS CERTIFICATED	7,021	150	3,433
WORKERS COMP ~ CERTIFICATED	9,473	320	7,484
WORKERS COMP ~ CLASSIFIED	10,963	6,361	10,296
Benefits Total	488,904	225,126	322,671
Books & Supplies			
BULK PAPER	-	8,000	-
CLASSROOM SUPPLIES	27,742	13,424	27,742
GAS OIL & DIESEL	3,400	1,990	1,400
MATERIALS & SUPPLIES	45,814	15,012	27,269
NONCAPITALIZED EQUIPMENT	-	-	-
OFFICE SUPPLIES	7,000	4,362	7,000
OTHER SUPPLIES	24,694	10,038	24,694
PERIODICALS & MAGAZINES	744	666	744
PRINTER TONER	4,956	802	4,956
WORKSHOP SUPPLIES	100	-	100
COMPUTER SUPPLIES	-	31	-
FOOD-INSERVICE	-	66	-
Books & Supplies Total	114,450	54,391	93,905
Services			
COMPUTER LEASE	3,369	-	3,369
CONFERENCES	9,235	3,045	9,235
COPIER CHARGES (COPIES)	4,700	211	4,700
DUES & MEMBERSHIPS	33,311	32,701	33,311
EQUIPMENT RENTAL/LEASE	500	-	500
IMC CHARGES	(150)	-	(150)
LEGAL SERVICE	230,150	115,400	236,150
MEETINGS	10,220	7,541	9,020
MILEAGE	2,250	8	2,250
OTHER CONTRACT SERVICES	94,082	46,915	94,082
OTHER FEES	35,950	24,109	35,950
OTHER LEASES/RENTALS	9,000	5,000	9,000
OTHER SERVICES	3,295	3,136	3,295
OUTSIDE PRINTING	2,866	1,491	4,866
PERSONNEL AGENCIES	32,144	27,624	17,144
POSTAGE	2,050	1,115	2,050
PROF/CONSLTG SVCS & OPER EXPEN	200,000	-	200,000
PROFESSIONAL CONSULTING SVCS	39,000	39,000	39,000
PROPERTY & LIABILITY INSURANCE	102,165	102,165	122,165
SETTLEMENT AGREEMENTS	2,400	-	2,400
TRANSFERS OF DIRECT COSTS	(246,416)	-	(146,007)
WORKSHOP FEES	300	-	300

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Services Total	570,421	409,461	682,630
Other Outgo			
ALL OTHER TRANSFERS OUT	1,773,591	-	2,330,440
Other Outgo Total	1,773,591	-	2,330,440
Indirect			
INDIRECT COSTS CHARGES			(76,474)
Indirect Total			(76,474)
Interfund Out			
OTHER AUTH INTERFUND TSF OUT	750,962	-	759,312
INTRFND TSF BTWN GEN & SP RESV	50,000	-	50,000
Interfund Out Total	800,962	-	809,312
Expenditures Total	5,300,354	1,368,077	5,195,668

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

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
SELPA			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	359,042	-	443,711
LCFF Sources Total	359,042	-	443,711
State			
OTHER STATE APPORT-CURR YEAR	534,716	-	550,452
State Total	534,716	-	550,452
Contributions			
CONTRIBUTIONS FROM REST REV	(105,532)	-	-
Contributions Total	(105,532)	-	-
Revenues Total	788,226	-	994,163
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	80,399	80,399	62,458
COORDINATOR/PROGRAM MANAGER	259,640	259,640	270,957
DIRECTOR	141,588	141,588	185,173
PROFESSIONAL EXPERT	12,100	4,836	-
Certificated Total	493,727	486,463	518,588
Classified			
MCOE SALARY SAVINGS	(36,000)	-	-
PROFESSIONAL EXPERT	3,000	1,960	-
SECRETARIAL SALARIES	116,285	88,289	111,556
Classified Total	83,285	90,249	111,556
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,925	-
HEALTH & WELFARE CERTIFICATED	39,405	38,782	46,508
HEALTH & WELFARE CLASSIFIED	21,263	15,756	25,588
MEDICARE - CERTIFICATED	7,159	7,022	7,522
MEDICARE - CLASSIFIED	1,730	1,291	1,619
OPEB ACTIVE EMPLOYEE-CERTIFICA	308	308	309
OPEB ACTIVE EMPLOYEE-CLASSIFIED	169	127	-
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	27,328	20,227	28,302
SOCIAL SECURITY (OASDI)~CLASSI	7,396	5,521	6,918
STRS ~ CERTIFICATED POSITIONS	83,538	81,491	99,053
UNEMPLOYMENT INS ~ CLASSIFIED	618	446	559
UNEMPLOYMENT INS CERTIFICATED	2,557	2,442	2,595
WORKERS COMP ~ CERTIFICATED	5,299	5,216	5,654
WORKERS COMP ~ CLASSIFIED	1,274	951	1,217
Benefits Total	198,044	181,505	225,844
Books & Supplies			
MATERIALS & SUPPLIES	9,000	4,828	3,924
NONCAPITALIZED EQUIPMENT	4,000	1,749	500
PRINTER TONER	1,500	620	-
Books & Supplies Total	14,500	7,197	4,424
Services			
ADVERTISING	500	149	500
CONFERENCES	9,000	2,354	-

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
COPIER CHARGES (COPIES)	7,500	230	-
DUES & MEMBERSHIPS	2,500	2,500	-
LEGAL SERVICE	15,000	15,000	-
MILEAGE	500	202	800
OTHER CONTRACT SERVICES	104,610	40,825	15,698
OTHER FEES	50	5	50
OTHER SERVICES	1,500	-	1,500
OUTSIDE PRINTING	5,000	-	500
PERSONNEL AGENCIES	46,000	46,000	-
POSTAGE	1,500	465	1,500
Services Total	193,660	107,730	20,548
Indirect			
INDIRECT COSTS CHARGES	125,574	-	113,203
Indirect Total	125,574	-	113,203
Expenditures Total	1,108,790	873,144	994,163

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 divided into five (5) units which provide distinct but integrated services. Below are the five (5) divisions along with a summary of the services they provide:

Budget

The budget staff provides services for all County Office of Education (COE) staff. The department's primary services include budget development, budget adoption, budget revisions, budget analysis, position control, and student attendance accounting for all COE programs.

Accounting

The accounting staff is responsible for maintaining a general ledger for all funds, preparing financial reports, closing books, assisting other functional departments in fiscal matters, and the reporting to state, federal and local agencies.

Accounts Payable/Purchasing

The accounts payable/purchasing staff is responsible for the encumbrance of expenditures (preparing purchase orders) and the audit and processing of payments to all vendors and contractors.

Accounts Receivable

The accounts receivable staff prepares the collection and deposit of monies owed to the County Office as well as processing invoices for services.

Payroll/Benefits

The payroll staff collects and processes time records for County Office employees, maintains records pertaining to tax exemptions and deductions and processes payroll payments for all regular, extra hire employees and professional experts. This staff also coordinates employee medical, dental and vision benefits with providers.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Business Services			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	-	231	-
INTEREST	-	-	32,000
Local Total	-	231	32,000
Interfund In			
OTHER AUTH INTERFUND TF IN	5,767	-	-
Interfund In Total	5,767	-	-
Revenues Total	5,767	231	32,000
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	273,954	240,641	283,063
BUSINESS MANAGER	149,076	167,496	153,624
CLASS ASSIST SUPERINTENDENT	70,769	82,418	128,445
CLERICAL & OFFICE ~ EXTRA HIRE	-	5,915	-
CLERICAL & OFFICE ~ OVERTIME	20,000	4,462	20,000
DIRECTOR	189,700	210,413	195,288
MCOE SALARY SAVINGS	(7,250)	-	-
PROFESSIONAL EXPERT	-	18,087	-
SECRETARIAL SALARIES	16,291	17,205	6,196
SUPERVISOR	6,990	5,891	9,575
SUPERVISOR/ACCOUNTANT	233,171	230,836	245,533
Classified Total	952,701	983,364	1,041,724
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	9,000	7,350	7,800
HEALTH & WELFARE CLASSIFIED	108,894	96,817	124,857
MEDICARE - CLASSIFIED	13,919	13,952	15,110
OPEB ACTIVE EMPLOYEE-CLASSIFIED	809	762	451
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	218,323	208,436	248,221
SOCIAL SECURITY (OASDI)~CLASSI	54,654	51,713	55,666
STRS ~ CLASSIFIED POSITIONS	1,183	-	12,104
UNEMPLOYMENT INS ~ CLASSIFIED	4,946	4,688	5,217
WORKERS COMP ~ CLASSIFIED	10,340	10,549	11,360
Benefits Total	422,068	394,267	480,786
Books & Supplies			
MATERIALS & SUPPLIES	27,156	13,241	10,000
NONCAPITALIZED EQUIPMENT	8,296	-	2,000
OFFICE SUPPLIES	-	2	-
PERIODICALS & MAGAZINES	376	376	400
PRINTER TONER	3,000	-	3,000
Books & Supplies Total	38,828	13,619	15,400
Services			
ADVERTISING	600	-	600

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
AUDIT FEES	42,811	6,500	45,000
COMPUTER LEASE	9,066	-	9,066
CONFERENCES	5,750	3,323	9,450
COPIER CHARGES (COPIES)	2,500	862	2,500
DUES & MEMBERSHIPS	2,390	2,510	1,575
EMPLOYMENT COSTS	7,000	-	7,000
INTEREST EXPENSE	1,500	-	1,500
MEETINGS	1,650	50	1,000
MILEAGE	1,500	52	1,500
OTHER CONTRACT SERVICES	94,756	51,693	77,100
OTHER FEES	1,750	462	1,750
OTHER LEASES/RENTALS	1,333	-	-
OTHER REPAIRS	1,000	-	1,000
OUTSIDE PRINTING	8,102	782	3,000
PERSONNEL AGENCIES	17,250	17,012	20,000
POSTAGE	6,000	1,399	6,000
WORKSHOP FEES	200	-	500
Services Total	205,158	84,645	188,541
Indirect			
INDIRECT COSTS CHARGES			(1,694,451)
Indirect Total			(1,694,451)
Expenditures Total	1,618,755	1,475,895	32,000

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 100 substitutes, extra-hire staff and professional experts, and over 400 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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Personnel			
Revenues			
State			
ALL OTHER STATE REVENUES	2,600	-	2,600
State Total	2,600	-	2,600
Revenues Total	2,600	-	2,600
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	45,949	43,920	36,308
PROFESSIONAL EXPERT	429	429	500
Certificated Total	46,378	44,349	36,808
Classified			
CLERICAL & OFFICE ~ EXTRA HIRE	-	64,884	-
CLERICAL & OFFICE ~ OVERTIME	16,500	23,473	45,000
DIRECTOR	49,316	50,514	50,802
OTHER SUPPORT SALARIES	8,059	8,059	8,296
SECRETARIAL SALARIES	104,628	70,978	186,365
Classified Total	178,503	217,908	290,463
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	1,200	1,100	900
HEALTH & WELFARE CERTIFICATED	2,791	2,493	2,147
HEALTH & WELFARE CLASSIFIED	23,241	26,920	41,499
MEDICARE - CERTIFICATED	672	625	535
MEDICARE - CLASSIFIED	2,588	3,094	4,215
OPEB ACTIVE EMPLOYEE-CERTIFICA	19	18	15
OPEB ACTIVE EMPLOYEE-CLASSIFIED	180	227	182
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	40,895	43,757	73,705
SOCIAL SECURITY (OASDI)~CLASSI	10,744	13,052	17,596
STRS ~ CERTIFICATED POSITIONS	7,775	7,431	7,031
UNEMPLOYMENT INS ~ CLASSIFIED	1,013	1,084	1,456
UNEMPLOYMENT INS CERTIFICATED	232	227	185
WORKERS COMP ~ CERTIFICATED	496	484	402
WORKERS COMP ~ CLASSIFIED	1,978	2,328	3,169
Benefits Total	93,824	102,840	153,037
Books & Supplies			
MATERIALS & SUPPLIES	500	357	374
NONCAPITALIZED EQUIPMENT	1,500	-	10,000
OFFICE SUPPLIES	1,000	416	584
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	450	-	450
Books & Supplies Total	3,575	773	11,533
Services			
ADVERTISING	8,500	6,758	10,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
COMPUTER LEASE	2,637	-	2,637
CONFERENCES	1,408	838	1,500
COPIER CHARGES (COPIES)	1,125	533	1,125
DUES & MEMBERSHIPS	750	200	750
FINGERPRINTING	4,000	2,841	4,000
IMC CHARGES	50	-	50
MEETINGS	75	-	75
MILEAGE	850	-	850
OTHER CONTRACT SERVICES	875	971	750
OTHER FEES	700	26	1,000
OUTSIDE PRINTING	250	(57)	750
PERSONNEL AGENCIES	9,875	8,000	10,000
POSTAGE	1,250	100	1,250
TB TESTING/XRAYS	-	-	350
WORKSHOP FEES	250	-	250
Services Total	32,595	20,210	35,337
Indirect			
INDIRECT COSTS CHARGES			(524,578)
Indirect Total			(524,578)
Expenditures Total	354,875	386,080	2,600

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.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Personnel Commission			
Revenues			
LCFF Sources			
LCFF TRANSFERS			271,969
LCFF Sources Total			271,969
Revenues Total			271,969
Expenditures			
Certificated			
PROFESSIONAL EXPERT	429	429	450
Certificated Total	429	429	450
Classified			
CLERICAL & OFFICE ~ OVERTIME	3,000	2,118	3,000
DIRECTOR	65,755	67,352	67,736
PERSONNEL COMMISSION/BOARD	1,440	1,080	1,440
PROFESSIONAL EXPERT	22,658	-	23,000
SECRETARIAL SALARIES	35,128	35,321	30,103
Classified Total	127,981	105,871	125,279
Benefits			
HEALTH & WELFARE CLASSIFIED	64,746	59,019	66,511
MEDICARE - CERTIFICATED	6	4	7
MEDICARE - CLASSIFIED	1,861	1,449	1,818
OPEB ACTIVE EMPLOYEE-CLASSIFIED	85	89	86
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	24,129	23,144	31,792
SOCIAL SECURITY (OASDI)~CLASSI	7,525	5,938	7,214
STRS ~ CERTIFICATED POSITIONS	-	-	86
UNEMPLOYMENT INS ~ CLASSIFIED	842	516	627
UNEMPLOYMENT INS CERTIFICATED	2	1	2
WORKERS COMP ~ CERTIFICATED	5	3	5
WORKERS COMP ~ CLASSIFIED	1,490	1,131	1,367
Benefits Total	100,691	91,294	109,515
Books & Supplies			
MATERIALS & SUPPLIES	300	300	300
OFFICE SUPPLIES	1,000	480	1,000
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	21	-	100
Books & Supplies Total	1,446	780	1,525
Services			
ADVERTISING	5,500	3,601	5,500
CONFERENCES	4,500	4,904	6,000
COPIER CHARGES (COPIES)	1,125	-	1,125
DUES & MEMBERSHIPS	3,250	2,995	3,250
FINGERPRINTING	12,000	9,714	12,000
IMC CHARGES	50	-	50
MEETINGS	175	-	175

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
MILEAGE	1,000	160	1,000
OTHER CONTRACT SERVICES	700	588	700
OTHER FEES	300	28	300
OUTSIDE PRINTING	279	(279)	750
PERSONNEL AGENCIES	2,875	2,750	3,000
POSTAGE	900	127	1,000
TB TESTING/XRAYS	-	-	100
WORKSHOP FEES	250	-	250
Services Total	32,904	24,588	35,200
Expenditures Total	263,451	222,962	271,969

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

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Info Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			336,976
LCFF Sources Total			336,976
Local			
ALL OTHER FEES AND CONTRACTS	41,500	54,000	41,500
ALL OTHER LOCAL REVENUES	99,000	56,361	99,000
Local Total	140,500	110,361	140,500
Revenues Total	140,500	110,361	477,476
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	36,308	34,045	55,476
CLERICAL & OFFICE ~ OVERTIME	4,400	1,373	4,400
DIRECTOR	102,652	102,066	110,787
MCOE SALARY SAVINGS	(2,900)	-	-
OTHER SUPPORT SALARIES	450,021	430,673	477,821
PROFESSIONAL EXPERT	45,850	22,925	25,000
SECRETARIAL SALARIES	74,551	67,525	72,277
MANAGER	12,505	12,505	12,876
Classified Total	723,387	671,112	758,637
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	8,760	725	900
HEALTH & WELFARE CLASSIFIED	83,297	78,345	94,147
MEDICARE - CLASSIFIED	10,523	9,391	11,009
OPEB ACTIVE EMPLOYEE-CLASSIFIED	620	592	379
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	158,594	147,689	186,477
SOCIAL SECURITY (OASDI)~CLASSI	40,644	39,321	43,812
STRS ~ CLASSIFIED POSITIONS	-	-	4,520
UNEMPLOYMENT INS ~ CLASSIFIED	3,655	3,279	3,801
WORKERS COMP ~ CLASSIFIED	7,767	7,022	8,277
Benefits Total	313,860	286,364	353,322
Books & Supplies			
MATERIALS & SUPPLIES	25,443	25,080	25,000
NONCAPITALIZED EQUIPMENT	29,857	24,415	17,100
OFFICE SUPPLIES	25,000	12,024	25,000
PRINTER TONER	(25,000)	(1,618)	(25,000)
SOFTWARE	18,000	8,547	18,000
WORKSHOP SUPPLIES	500	-	500
Books & Supplies Total	73,800	68,448	60,600
Services			
CABLE/SATELLITE	100,000	45,026	100,000
COMPUTER LEASE	130,511	74,297	(130,511)
CONFERENCES	7,000	60	7,000

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
COPIER CHARGES (COPIES)	(45,250)	(8,701)	(37,750)
DUES & MEMBERSHIPS	700	400	700
MAINTENANCE CONTRACTS/EQUIPMEN	21,650	21,528	25,000
MILEAGE	3,500	1,424	3,500
OTHER CONTRACT SERVICES	144,500	123,622	144,500
OTHER FEES	20,000	19,938	20,000
OTHER LEASES/RENTALS	(130,511)	74,811	130,511
OUTSIDE PRINTING	225	-	225
PERSONNEL AGENCIES	2,900	2,900	3,500
POSTAGE	50	14	50
PROFESSIONAL CONSULTING SVCS	7,000	-	7,000
Services Total	262,275	355,319	273,725
Indirect			
INDIRECT COSTS CHARGES			(688,269)
Indirect Total			(688,269)
Expenditures Total	1,373,322	1,381,243	758,015

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 mainly limited to MCOE hosted events and will 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 regular meetings of the Marin School District Maintenance Directors, including 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 2022-23 fiscal year include window replacement at the MCOE central office and roof/HVAC repairs at Marindale school.

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
M&O			
Revenues			
LCFF Sources			
LCFF TRANSFERS			687,447
LCFF Sources Total			687,447
Local			
ALL OTHER LOCAL REVENUES	205,000	1,503	-
COMM REDEV FDS NOT SUBJ TO RL	25,000	28,060	25,000
Local Total	230,000	29,563	25,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	598,795	-	570,643
Contributions Total	598,795	-	570,643
Revenues Total	828,795	29,563	1,283,090
Expenditures			
Certificated			
DIRECTOR	-	-	-
Certificated Total	-	-	-
Classified			
CLASS ASSIST SUPERINTENDENT	22,974	20,762	48,648
CLASS SUPV & ADM SALARY~OTHER	94,076	79,204	96,867
CLASSIFIED SUPPORT ~ OVERTIME	22,500	14,533	24,000
CLASSIFIED SUPPORT ~ REGULAR	218,342	220,606	228,221
CLASSIFIED SUPPORT~EXTRA HIRE	15,000	10,979	20,000
CLERICAL & OFFICE ~ OVERTIME	9,000	7,862	9,000
MCOE SALARY SAVINGS	(10,400)	-	-
SECRETARIAL SALARIES	77,650	95,566	67,764
Classified Total	449,142	449,512	494,500
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	-	450	300
CASH IN LIEU CLASSIFIED	2,700	3,300	-
HEALTH & WELFARE CERTIFICATED	-	-	-
HEALTH & WELFARE CLASSIFIED	57,831	57,146	80,426
MEDICARE - CERTIFICATED	-	-	-
MEDICARE - CLASSIFIED	6,575	6,529	7,177
OPEB ACTIVE EMPLOYEE-CERTIFICA	-	-	-
OPEB ACTIVE EMPLOYEE-CLASSIFIED	527	545	85
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CERTIFICATED POSITIONS	-	-	-
PERS ~ CLASSIFIED POSITIONS	102,701	94,935	119,471
SOCIAL SECURITY (OASDI) ~ CERT	-	-	-
SOCIAL SECURITY (OASDI)~CLASSI	28,026	26,760	28,558
STRS ~ CLASSIFIED POSITIONS	-	-	4,520
UNEMPLOYMENT INS ~ CLASSIFIED	2,526	2,259	2,479
UNEMPLOYMENT INS CERTIFICATED	-	-	-

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
WORKERS COMP ~ CERTIFICATED	-	-	-
WORKERS COMP ~ CLASSIFIED	4,976	4,840	5,397
Benefits Total	205,862	196,764	248,413
Books & Supplies			
BULK PAPER	10,500	-	10,500
GAS OIL & DIESEL	12,700	5,764	6,000
MATERIALS & SUPPLIES	61,702	50,727	68,402
NONCAPITALIZED EQUIPMENT	3,943	1,442	4,087
OFFICE SUPPLIES	1,000	-	1,000
Books & Supplies Total	89,845	57,933	89,989
Services			
ADVERTISING	500	-	500
BUILDING REPAIR	144,629	22,340	144,629
CABLE/SATELLITE	3,500	2,220	3,500
CARPET/FLOOR COVERING	3,800	-	3,800
CONFERENCES	1,000	-	1,000
COPIER CHARGES (COPIES)	1,000	599	1,000
DISPOSAL/GARBAGE REMOVAL	25,000	22,134	25,000
ELECTRICAL	21,400	10,484	21,400
ELECTRICITY	85,000	74,843	85,000
EQUIPMENT RENTAL/LEASE	1,250	-	1,250
EQUIPMENT REPAIR	3,500	805	3,500
EXTERIOR/INTERIOR PAINTING	7,500	-	7,500
LAUNDRY/CLEANING	13,000	11,620	13,000
MAINT CONTRACTS/BLDGS & GROUND	2,500	1,056	2,500
MAINTENANCE CONTRACTS/EQUIPMEN	34,938	32,030	34,938
MILEAGE	1,500	54	1,500
OTHER CONTRACT SERVICES	62,422	50,854	62,422
OTHER FEES	24,533	10,464	24,533
OTHER LEASES/RENTALS	3,500	1,958	3,500
OTHER REPAIRS	56,685	32,108	45,685
OUTSIDE PRINTING	1,871	1,764	1,871
PERSONNEL AGENCIES	29,000	9,520	29,000
PEST CONTROL	10,000	2,661	10,000
PLUMBING	12,000	-	12,000
POSTAGE	350	5	350
PROF/CONSLTG SVCS & OPER EXPEN	171,379	-	124,010
ROOFING	8,500	5,000	8,500
SEWER	6,500	3,293	6,500
SPURR	3,500	4,863	3,500
TELEPHONE	35,000	28,647	35,000
WASTE DISPOSAL	29,500	23,082	29,500
WATER	9,500	5,830	9,500
VEHICLE REPAIRS	1,635	1,634	1,635
Services Total	815,892	359,868	757,523

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
Capital Outlay			
LAND IMPROVEMENTS	400,000	-	200,000
Capital Outlay Total	400,000	-	200,000
Indirect			
INDIRECT COSTS CHARGES	68,465	-	64,977
Indirect Total	68,465	-	64,977
Expenditures Total	2,029,206	1,064,077	1,855,402

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed Budget
STRS OnBehalf			
Revenues			
State			
ALL OTHER STATE REVENUES	1,213,132	-	1,230,404
State Total	1,213,132	-	1,230,404
Revenues Total	1,213,132	-	1,230,404
Expenditures			
Benefits			
STRS ~ CERTIFICATED POSITIONS	1,130,318	-	1,128,963
STRS ~ CLASSIFIED POSITIONS	82,814	-	101,441
Benefits Total	1,213,132	-	1,230,404
Expenditures Total	1,213,132	-	1,230,404

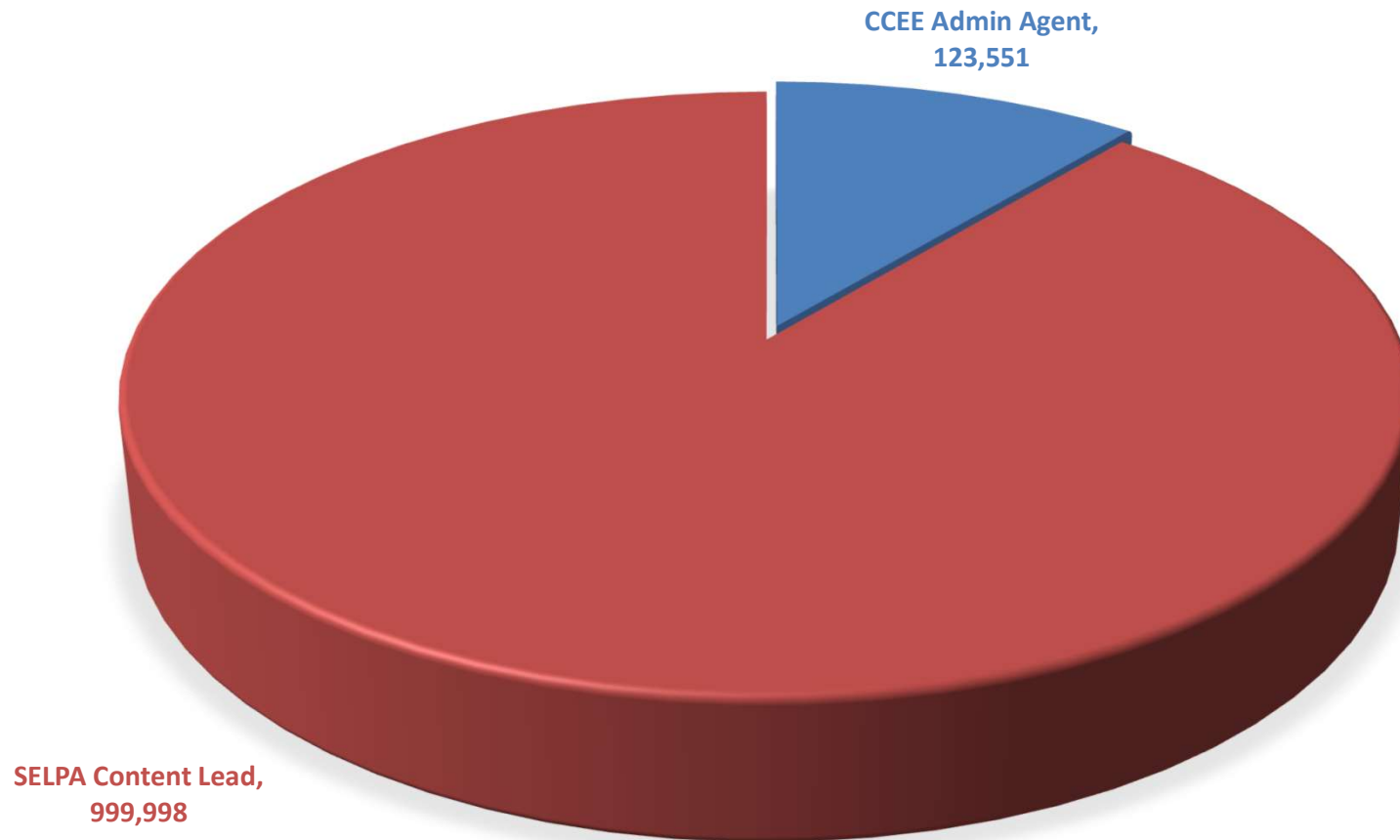
Statewide

**Marin County Office of Education
2022-23 Budget
Statewide Services**

	CCEE Admin Agent	SELPA Content Lead	Total
Revenues			
State		999,998	999,998
Local	511,345		511,345
Revenues Total	511,345	999,998	1,511,343
Expenditures			
Certificated	-	153,811	153,811
Classified	75,788	38,657	114,445
Benefits	33,695	69,687	103,382
Books & Supplies		3,000	3,000
Services	-	641,024	641,024
Indirect	14,068	93,819	107,887
Expenditures Total	123,551	999,998	1,123,549
Excess (Deficiency) of Revenues over Expenditures	387,794	-	387,794

Statewide Service

Expenditures by Source
2022-2023 Budget



Total \$1,123,549

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed
CCEE Admin Agent			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	-	1,085	-
OTHER TRANSFR IN FROM ALL OTHR	601,414	-	511,345
Local Total	601,414	1,085	511,345
Revenues Total	601,414	1,085	511,345
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	45,948	45,948	-
Certificated Total	45,948	45,948	-
Classified			
CLASS ASSIST SUPERINTENDENT	53,336	53,136	27,315
CLASS SUPV & ADM SALARY~OTHER	-	-	-
DIRECTOR	16,439	16,838	16,934
SECRETARIAL SALARIES	12,117	897	12,390
SUPERVISOR	13,979	11,783	19,149
Classified Total	95,871	82,654	75,788
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,100	-
CAR ALLOWANCE CLASSIFIED BEN	-	1,100	-
HEALTH & WELFARE CERTIFICATED	1,670	1,651	-
HEALTH & WELFARE CLASSIFIED	8,970	6,104	8,580
MEDICARE - CERTIFICATED	666	682	-
MEDICARE - CLASSIFIED	1,390	1,170	1,101
OPEB ACTIVE EMPLOYEE-CERTIFICA	19	19	-
OPEB ACTIVE EMPLOYEE-CLASSIFIED	52	39	60
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	18,761	18,290	17,095
SOCIAL SECURITY (OASDI)~CLASSI	3,485	3,547	4,042
STRS ~ CERTIFICATED POSITIONS	7,774	7,774	-
STRS ~ CLASSIFIED POSITIONS	2,365	-	1,607
UNEMPLOYMENT INS ~ CLASSIFIED	479	416	381
UNEMPLOYMENT INS CERTIFICATED	230	236	-
WORKERS COMP ~ CERTIFICATED	491	503	-
WORKERS COMP ~ CLASSIFIED	1,024	892	829
Benefits Total	47,376	43,523	33,695
Services			
COPIER CHARGES (COPIES)	-	91	-
FINGERPRINTING	-	637	-
MEETINGS	-	1,084	-
OTHER CONTRACT SERVICES	-	540	-
POSTAGE	-	135	-
PROF/CONSLTG SVCS & OPER EXPEN	-	-	-
Services Total	-	2,487	-
Indirect			
INDIRECT COSTS CHARGES	24,425	-	14,068
Indirect Total	24,425	-	14,068
Expenditures Total	213,620	174,612	123,551

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed
SELPA Content Lead			
Revenues			
State			
ALL OTHER STATE REVENUES	1,551,964	-	999,998
State Total	1,551,964	-	999,998
Contributions			
CONTRIBUTIONS FROM REST REV	105,532	-	-
Contributions Total	105,532	-	-
Revenues Total	1,657,496	-	999,998
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	-
COORDINATOR/PROGRAM MANAGER	149,330	149,330	153,811
Certificated Total	149,330	149,330	153,811
Classified			
SECRETARIAL SALARIES	37,699	37,886	38,657
Classified Total	37,699	37,886	38,657
Benefits			
HEALTH & WELFARE CERTIFICATED	95	-	14,310
HEALTH & WELFARE CLASSIFIED	6,526	6,479	7,842
MEDICARE - CERTIFICATED	2,165	2,165	2,231
MEDICARE - CLASSIFIED	547	549	562
OPEB ACTIVE EMPLOYEE-CERTIFICA	95	95	95
OPEB ACTIVE EMPLOYEE-CLASSIFIED	52	52	-
OPEB ALLOCATED - CERTIFICATED	-	-	-
OPEB ALLOCATED - CLASSIFIED	-	-	-
PERS ~ CLASSIFIED POSITIONS	8,637	8,680	9,808
SOCIAL SECURITY (OASDI)~CLASSI	2,337	2,349	2,398
STRS ~ CERTIFICATED POSITIONS	25,267	25,267	29,378
UNEMPLOYMENT INS ~ CLASSIFIED	188	189	194
UNEMPLOYMENT INS CERTIFICATED	747	747	770
WORKERS COMP ~ CERTIFICATED	1,595	1,595	1,677
WORKERS COMP ~ CLASSIFIED	403	405	422
Benefits Total	48,654	48,572	69,687
Books & Supplies			
MATERIALS & SUPPLIES	3,002	-	3,000
NONCAPITALIZED EQUIPMENT	2,000	-	-
Books & Supplies Total	5,002	-	3,000
Services			
CONFERENCES	8,542	3,783	10,000
INTERNET	834	821	284
LEGAL SERVICE	1,000	1,000	1,000
MILEAGE	1,000	-	-
OTHER CONTRACT SERVICES	678,906	673,284	463,024
OTHER FEES	500	-	500
POSTAGE	150	-	150

Comparative Budget Report

	2021-22 Estimated Actuals	2021-22 Encumbered	2022-23 Proposed
SUBAGREEMENT FOR SERVICE	605,715	602,506	166,066
Services Total	1,296,647	1,281,394	641,024
Indirect			
INDIRECT COSTS CHARGES	120,164	-	93,819
Indirect Total	120,164	-	93,819
Expenditures Total	1,657,496	1,517,182	999,998

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 2022-23 Budget Other Funds

[illegible]

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, organic garden, 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. This program suspension continued through the 2021-22 fiscal year. A strategic reopening plan for Walker Creek Ranch has been designed for 2022-23. The plan will start with a 3-month conference season in the Fall of 2022. Conference programs will resume in January 2023, followed by an abbreviated 4-month Outdoor School program from February- May 2023. We anticipate running a full summer conference program in June-August 2023, with a full return to Outdoor Education in the 2023-24 school year.

In advance of reopening and to ensure ongoing facility upkeep, several maintenance projects are planned for 2022-23. These projects include repairs to the 100k gallon water storage tank, replacement of the site generator, and the continued control of the distaff thistle. We anticipate the MERA radio tower project on Coyote Ridge will commence this fiscal year as well.

**Marin County Office of Education
2022-23 Budget
Walker Creek Ranch**

WCR Labels	Expenditures
COUNTY OF MARIN	-
WCR CONFERENCE	-
WCR RANCH STORE	-
WCR OUTDOOR EDUCATION	-
WCR RESERVE PROJECTS	585,367
NO REPORTING REQUIREMENTS	204,290
Grand Total	789,657

State Forms

G = General Ledger Data; S =
Supplemental Data

			Data Supplied For:	
Form	Description	2021-22 Estimated Actuals	2022-23 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		S	
CB	Budget Certification		S	
CC	Workers' Compensation Certification		S	

CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
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
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	2021-22 Estimated Actuals			2022-23 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	12,315,758.00	6,790,209.00	19,105,967.00	13,087,112.00	7,102,125.00	20,189,237.00	5.7%
2) Federal Revenue		8100-8299	0.00	2,889,569.00	2,889,569.00	0.00	3,183,000.00	3,183,000.00	10.2%
3) Other State Revenue		8300-8599	130,406.00	16,337,841.00	16,468,247.00	76,825.00	7,721,738.00	7,798,563.00	-52.6%
4) Other Local Revenue		8600-8799	4,723,607.00	13,272,259.00	17,995,866.00	4,070,210.00	14,173,068.00	18,243,278.00	1.4%
5) TOTAL, REVENUES			17,169,771.00	39,289,878.00	56,459,649.00	17,234,147.00	32,179,931.00	49,414,078.00	-12.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,154,609.00	8,794,227.00	11,948,836.00	2,950,615.00	9,288,157.00	12,238,772.00	2.4%
2) Classified Salaries		2000-2999	6,818,908.00	5,144,516.00	11,963,424.00	7,092,009.00	5,623,130.00	12,715,139.00	6.3%
3) Employee Benefits		3000-3999	3,979,749.67	6,908,579.03	10,888,328.70	4,485,121.58	7,727,301.31	12,212,422.89	12.2%
4) Books and Supplies		4000-4999	569,930.00	806,092.00	1,376,022.00	417,653.00	551,116.00	968,769.00	-29.6%
5) Services and Other Operating Expenditures		5000-5999	2,873,523.00	15,006,032.00	17,879,555.00	3,319,679.00	9,246,028.00	12,565,707.00	-29.7%
6) Capital Outlay		6000-6999	400,000.00	103,343.00	503,343.00	200,000.00	0.00	200,000.00	-60.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,773,591.00	159,169.00	1,932,760.00	2,330,440.00	139,004.00	2,469,444.00	27.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,666,297.00)	2,666,297.00	0.00	(2,582,559.00)	2,582,559.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,904,013.67	39,588,255.03	56,492,268.70	18,212,958.58	35,157,295.31	53,370,253.89	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			265,757.33	(298,377.03)	(32,619.70)	(978,811.58)	(2,977,364.31)	(3,956,175.89)	12,028.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	117,847.00	0.00	117,847.00	119,487.00	0.00	119,487.00	1.4%
b) Transfers Out		7600-7629	800,962.00	0.00	800,962.00	809,312.00	0.00	809,312.00	1.0%
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	(1,222,582.00)	1,222,582.00	0.00	(1,228,747.00)	1,228,747.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,905,697.00)	1,222,582.00	(683,115.00)	(1,918,572.00)	1,228,747.00	(689,825.00)	1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,639,939.67)	924,204.97	(715,734.70)	(2,897,383.58)	(1,748,617.31)	(4,646,000.89)	549.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)			36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%
2) Ending Balance, June 30 (E + F1e)			34,552,642.00	10,452,315.37	45,004,957.37	31,655,258.42	8,703,698.06	40,358,956.48	-10.3%
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	42,678.75	0.00	42,678.75	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	189,582.14	0.00	189,582.14	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	10,452,317.24	10,452,317.24	0.00	8,703,706.47	8,703,706.47	-16.7%
c) Committed									
Stabilization Arrangements		9750	29,338,701.05	0.00	29,338,701.05	26,908,285.91	0.00	26,908,285.91	-8.3%
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	3,437,593.00	0.00	3,437,593.00	3,209,384.45	0.00	3,209,384.45	-6.6%
Unassigned/Unappropriated Amount		9790	1,537,588.06	(1.87)	1,537,586.19	1,537,588.06	(8.41)	1,537,579.65	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	45,835,684.08	5,607,481.31	51,443,165.39				
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	1,121,056.48	3,000,548.64	4,121,605.12				
4) Due from Grantor Government		9290	(10,604.00)	0.00	(10,604.00)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	42,678.75	0.00	42,678.75				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
7) Prepaid Expenditures		9330	189,582.14	0.00	189,582.14				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			47,184,896.45	8,608,029.95	55,792,926.40				
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	2,582,247.04	3,367,394.69	5,949,641.73				
2) Due to Grantor Governments		9590	0.00	35,988.13	35,988.13				
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	7,875.00	7,875.00				
6) TOTAL, LIABILITIES			2,582,247.04	3,411,257.82	5,993,504.86				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			44,602,649.41	5,196,772.13	49,799,421.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,739,942.00	0.00	2,739,942.00	2,739,942.00	0.00	2,739,942.00	0.0%
Education Protection Account State Aid - Current Year		8012	11,968.00	0.00	11,968.00	11,968.00	0.00	11,968.00	0.0%
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	85,827.00	0.00	85,827.00	85,043.00	0.00	85,043.00	-0.9%
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	21,413,148.00	0.00	21,413,148.00	22,436,399.00	0.00	22,436,399.00	4.8%
Unsecured Roll Taxes		8042	389,690.00	0.00	389,690.00	413,683.00	0.00	413,683.00	6.2%
Prior Years' Taxes		8043	32,932.00	0.00	32,932.00	25,356.00	0.00	25,356.00	-23.0%
Supplemental Taxes		8044	655,094.00	0.00	655,094.00	417,033.00	0.00	417,033.00	-36.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Education Revenue Augmentation Fund (ERAF)		8045	11,443,520.00	0.00	11,443,520.00	12,538,202.00	0.00	12,538,202.00	9.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	153,198.00	0.00	153,198.00	110,434.00	0.00	110,434.00	-27.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			36,925,665.00	0.00	36,925,665.00	38,778,406.00	0.00	38,778,406.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(24,609,907.00)	6,790,209.00	(17,819,698.00)	(25,691,294.00)	7,102,125.00	(18,589,169.00)	4.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,315,758.00	6,790,209.00	19,105,967.00	13,087,112.00	7,102,125.00	20,189,237.00	5.7%
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	1,306,079.00	1,306,079.00	0.00	1,298,881.00	1,298,881.00	-0.6%
Special Education Discretionary Grants		8182	0.00	476,868.00	476,868.00	0.00	355,311.00	355,311.00	-25.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		194,805.00	194,805.00		175,355.00	175,355.00	-10.0%
Title I, Part D, Local Delinquent Programs	3025	8290		198,356.00	198,356.00		159,049.00	159,049.00	-19.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,980.00	9,980.00		6,253.00	6,253.00	-37.3%
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		80,144.00	80,144.00		42,939.00	42,939.00	-46.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		93,674.00	93,674.00		93,674.00	93,674.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	529,663.00	529,663.00	0.00	1,051,538.00	1,051,538.00	98.5%
TOTAL, FEDERAL REVENUE			0.00	2,889,569.00	2,889,569.00	0.00	3,183,000.00	3,183,000.00	10.2%
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		1,556,710.00	1,556,710.00		1,874,357.00	1,874,357.00	20.4%
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	405,734.00	405,734.00	0.00	420,020.00	420,020.00	3.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	75,000.00	0.00	75,000.00	39,966.00	0.00	39,966.00	-46.7%
Lottery - Unrestricted and Instructional Materials		8560	52,806.00	21,058.00	73,864.00	34,259.00	13,661.00	47,920.00	-35.1%
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		326,153.00	326,153.00	0.0%
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		612,102.00	612,102.00		622,908.00	622,908.00	1.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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 State Revenue	All Other	8590	2,600.00	13,416,084.00	13,418,684.00	2,600.00	4,464,639.00	4,467,239.00	-66.7%
TOTAL, OTHER STATE REVENUE			130,406.00	16,337,841.00	16,468,247.00	76,825.00	7,721,738.00	7,798,563.00	-52.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	641,194.00	0.00	641,194.00	32,000.00	0.00	32,000.00	-95.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,596,454.00	197,601.00	2,794,055.00	2,886,035.00	121,494.00	3,007,529.00	7.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	749,641.00	3,637,117.00	4,386,758.00	505,926.00	3,652,523.00	4,158,449.00	-5.2%
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	134,904.00	0.00	134,904.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		9,412,541.00	9,412,541.00		10,374,051.00	10,374,051.00	10.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	601,414.00	0.00	601,414.00	511,345.00	0.00	511,345.00	-15.0%
TOTAL, OTHER LOCAL REVENUE			4,723,607.00	13,272,259.00	17,995,866.00	4,070,210.00	14,173,068.00	18,243,278.00	1.4%
TOTAL, REVENUES			17,169,771.00	39,289,878.00	56,459,649.00	17,234,147.00	32,179,931.00	49,414,078.00	-12.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	881,584.00	5,217,535.00	6,099,119.00	893,768.00	5,579,259.00	6,473,027.00	6.1%
Certificated Pupil Support Salaries		1200	80,598.00	933,073.00	1,013,671.00	83,399.00	964,303.00	1,047,702.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,846,504.00	2,513,519.00	4,360,023.00	1,771,947.00	2,703,595.00	4,475,542.00	2.6%
Other Certificated Salaries		1900	345,923.00	130,100.00	476,023.00	201,501.00	41,000.00	242,501.00	-49.1%
TOTAL, CERTIFICATED SALARIES			3,154,609.00	8,794,227.00	11,948,836.00	2,950,615.00	9,288,157.00	12,238,772.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	929,212.00	3,444,687.00	4,373,899.00	845,446.00	3,497,337.00	4,342,783.00	-0.7%
Classified Support Salaries		2200	187,416.00	162,391.00	349,807.00	202,230.00	167,310.00	369,540.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	2,813,109.00	237,993.00	3,051,102.00	3,042,200.00	741,128.00	3,783,328.00	24.0%
Clerical, Technical and Office Salaries		2400	2,438,473.00	790,822.00	3,229,295.00	2,545,804.00	714,386.00	3,260,190.00	1.0%
Other Classified Salaries		2900	450,698.00	508,623.00	959,321.00	456,329.00	502,969.00	959,298.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,818,908.00	5,144,516.00	11,963,424.00	7,092,009.00	5,623,130.00	12,715,139.00	6.3%

			2021-22 Estimated Actuals			2022-23 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)	
Description	Resource Codes	Object Codes							
EMPLOYEE BENEFITS									
STRS		3101-3102	557,031.80	2,984,046.16	3,541,077.96	656,285.41	3,171,276.80	3,827,562.21	8.1%
PERS		3201-3202	1,514,075.88	1,277,351.48	2,791,427.36	1,780,969.30	1,437,265.40	3,218,234.70	15.3%
OASDI/Medicare/Alternativ e		3301-3302	522,827.34	578,751.78	1,101,579.12	558,962.36	578,829.06	1,137,791.42	3.3%
Health and Welfare Benefits		3401-3402	1,165,849.00	1,764,251.85	2,930,100.85	1,285,532.00	2,264,873.00	3,550,405.00	21.2%
Unemployment Insurance		3501-3502	60,571.25	90,827.23	151,398.48	53,292.71	79,429.36	132,722.07	-12.3%
Workers' Compensation		3601-3602	114,027.58	174,146.53	288,174.11	116,068.80	171,438.69	287,507.49	-0.2%
OPEB, Allocated		3701-3702	(.22)	0.00	(.22)	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	9,019.04	18,053.00	27,072.04	6,862.00	16,539.00	23,401.00	-13.6%
Other Employee Benefits		3901-3902	36,348.00	21,151.00	57,499.00	27,149.00	7,650.00	34,799.00	-39.5%
TOTAL, EMPLOYEE BENEFITS			3,979,749.67	6,908,579.03	10,888,328.70	4,485,121.58	7,727,301.31	12,212,422.89	12.2%
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	3,000.00	0.00	3,000.00	500.00	0.00	500.00	-83.3%
Materials and Supplies		4300	506,147.00	750,044.00	1,256,191.00	369,466.00	518,384.00	887,850.00	-29.3%
Noncapitalized Equipment		4400	55,283.00	56,048.00	111,331.00	42,187.00	32,732.00	74,919.00	-32.7%
Food		4700	5,500.00	0.00	5,500.00	5,500.00	0.00	5,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			569,930.00	806,092.00	1,376,022.00	417,653.00	551,116.00	968,769.00	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	77,168.00	5,281,764.00	5,358,932.00	0.00	2,506,883.00	2,506,883.00	-53.2%
Travel and Conferences		5200	136,743.00	114,282.00	251,025.00	142,750.00	112,851.00	255,601.00	1.8%
Dues and Memberships		5300	57,428.00	4,900.00	62,328.00	58,495.00	2,400.00	60,895.00	-2.3%
Insurance		5400 - 5450	102,165.00	0.00	102,165.00	122,165.00	0.00	122,165.00	19.6%
Operations and Housekeeping Services		5500	201,675.00	48,200.00	249,875.00	201,675.00	48,200.00	249,875.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,128.00	408,312.00	728,440.00	322,745.00	414,592.00	737,337.00	1.2%
Transfers of Direct Costs		5710	(252,966.00)	252,966.00	0.00	(149,782.00)	149,782.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,074,235.00	8,855,963.00	10,930,198.00	2,464,284.00	5,970,424.00	8,434,708.00	-22.8%
Communications		5900	156,947.00	39,645.00	196,592.00	157,347.00	40,896.00	198,243.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,873,523.00	15,006,032.00	17,879,555.00	3,319,679.00	9,246,028.00	12,565,707.00	-29.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Land Improvements		6170	400,000.00	103,343.00	503,343.00	200,000.00	0.00	200,000.00	-60.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			400,000.00	103,343.00	503,343.00	200,000.00	0.00	200,000.00	-60.3%
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	1,773,591.00	0.00	1,773,591.00	2,330,440.00	0.00	2,330,440.00	31.4%
Debt Service									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Debt Service - Interest		7438	0.00	20,165.00	20,165.00	0.00	13,824.00	13,824.00	-31.4%
Other Debt Service - Principal		7439	0.00	139,004.00	139,004.00	0.00	125,180.00	125,180.00	-9.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,773,591.00	159,169.00	1,932,760.00	2,330,440.00	139,004.00	2,469,444.00	27.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,666,297.00)	2,666,297.00	0.00	(2,582,559.00)	2,582,559.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,666,297.00)	2,666,297.00	0.00	(2,582,559.00)	2,582,559.00	0.00	0.0%
TOTAL, EXPENDITURES			16,904,013.67	39,588,255.03	56,492,268.70	18,212,958.58	35,157,295.31	53,370,253.89	-5.5%
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	117,847.00	0.00	117,847.00	119,487.00	0.00	119,487.00	1.4%
(a) TOTAL, INTERFUND TRANSFERS IN			117,847.00	0.00	117,847.00	119,487.00	0.00	119,487.00	1.4%
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	50,000.00	0.00	50,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	750,962.00	0.00	750,962.00	759,312.00	0.00	759,312.00	1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,962.00	0.00	800,962.00	809,312.00	0.00	809,312.00	1.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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%
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	(1,222,582.00)	1,222,582.00	0.00	(1,228,747.00)	1,228,747.00	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			(1,222,582.00)	1,222,582.00	0.00	(1,228,747.00)	1,228,747.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,905,697.00)	1,222,582.00	(683,115.00)	(1,918,572.00)	1,228,747.00	(689,825.00)	1.0%

			2021-22 Estimated Actuals			2022-23 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,315,758.00	6,790,209.00	19,105,967.00	13,087,112.00	7,102,125.00	20,189,237.00	5.7%
2) Federal Revenue		8100-8299	0.00	2,889,569.00	2,889,569.00	0.00	3,183,000.00	3,183,000.00	10.2%
3) Other State Revenue		8300-8599	130,406.00	16,337,841.00	16,468,247.00	76,825.00	7,721,738.00	7,798,563.00	-52.6%
4) Other Local Revenue		8600-8799	4,723,607.00	13,272,259.00	17,995,866.00	4,070,210.00	14,173,068.00	18,243,278.00	1.4%
5) TOTAL, REVENUES			17,169,771.00	39,289,878.00	56,459,649.00	17,234,147.00	32,179,931.00	49,414,078.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	3,135,689.33	17,498,603.43	20,634,292.76	2,936,229.92	18,008,628.70	20,944,858.62	1.5%
2) Instruction - Related Services	2000-2999		1,089,206.20	12,629,723.66	13,718,929.86	1,535,985.20	10,457,156.97	11,993,142.17	-12.6%
3) Pupil Services	3000-3999		517,680.75	1,580,204.00	2,097,884.75	228,031.40	1,502,074.20	1,730,105.60	-17.5%
4) Ancillary Services	4000-4999		0.00	460,188.35	460,188.35	0.00	300,108.44	300,108.44	-34.8%
5) Community Services	5000-5999		55,000.00	2,077,349.00	2,132,349.00	66,431.20	182,593.00	249,024.20	-88.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	2,138.00	2,138.00	New
7) General Administration	7000-7999		8,500,380.37	3,834,427.00	12,334,807.37	9,689,022.86	3,498,005.00	13,187,027.86	6.9%
8) Plant Services	8000-8999		1,832,466.02	1,348,590.59	3,181,056.61	1,426,818.00	1,067,587.00	2,494,405.00	-21.6%
9) Other Outgo	9000-9999		1,773,591.00	159,169.00	1,932,760.00	2,330,440.00	139,004.00	2,469,444.00	27.8%
10) TOTAL, EXPENDITURES			16,904,013.67	39,588,255.03	56,492,268.70	18,212,958.58	35,157,295.31	53,370,253.89	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			265,757.33	(298,377.03)	(32,619.70)	(978,811.58)	(2,977,364.31)	(3,956,175.89)	12,028.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	117,847.00	0.00	117,847.00	119,487.00	0.00	119,487.00	1.4%
b) Transfers Out		7600-7629	800,962.00	0.00	800,962.00	809,312.00	0.00	809,312.00	1.0%
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	(1,222,582.00)	1,222,582.00	0.00	(1,228,747.00)	1,228,747.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,905,697.00)	1,222,582.00	(683,115.00)	(1,918,572.00)	1,228,747.00	(689,825.00)	1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,639,939.67)	924,204.97	(715,734.70)	(2,897,383.58)	(1,748,617.31)	(4,646,000.89)	549.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)			36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,192,581.67	9,528,110.40	45,720,692.07	34,552,642.00	10,452,315.37	45,004,957.37	-1.6%
2) Ending Balance, June 30 (E + F1e)			34,552,642.00	10,452,315.37	45,004,957.37	31,655,258.42	8,703,698.06	40,358,956.48	-10.3%
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	42,678.75	0.00	42,678.75	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	189,582.14	0.00	189,582.14	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	10,452,317.24	10,452,317.24	0.00	8,703,706.47	8,703,706.47	-16.7%
c) Committed									
Stabilization Arrangements		9750	29,338,701.05	0.00	29,338,701.05	26,908,285.91	0.00	26,908,285.91	-8.3%
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	3,437,593.00	0.00	3,437,593.00	3,209,384.45	0.00	3,209,384.45	-6.6%
Unassigned/Unappropriated Amount		9790	1,537,588.06	(1.87)	1,537,586.19	1,537,588.06	(8.41)	1,537,579.65	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3025	ESSA: Title I, Part D, Local Delinquent Programs	.22	.22
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.33	0.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	.09	.09
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	.22	.22
5640		1,135,545.19	1,135,545.19
6266	Educator Effectiveness, FY 2021-22	501,652.00	501,652.00
6300	Lottery: Instructional Materials	281,081.33	281,081.33
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74
6388	Strong Workforce Program	1,250,741.00	449,153.92
6500	Special Education	718,338.08	381,385.16
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,254,428.41	1,254,428.41
6546	Mental Health-Related Services	593,471.83	593,471.83
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	.01	.01
7311	Classified School Employee Professional Development Block Grant	27,407.00	27,407.00
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	.20	0.00
7412	A-G Access/Success Grant	80,095.00	0.00
7413	A-G Learning Loss Mitigation Grant	76,910.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	463,943.00	337,283.74
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	118,475.00	73,588.00
7430	COVID Mitigation for Counties	240,175.00	0.00
7810	Other Restricted State	638,631.67	448,275.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	237,150.41	237,150.41
9010	Other Restricted Local	2,817,829.51	2,966,841.53
Total, Restricted Balance		10,452,317.24	8,703,706.47

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,819,698.00	18,589,169.00	4.3%
2) Federal Revenue		8100-8299	7,621,341.00	6,150,541.00	-19.3%
3) Other State Revenue		8300-8599	3,710,944.00	1,941,145.00	-47.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			29,151,983.00	26,680,855.00	-8.5%
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	29,151,983.00	26,680,855.00	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,151,983.00	26,680,855.00	-8.5%
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	412,018.40	412,018.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,018.40	412,018.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,018.40	412,018.40	0.0%
2) Ending Balance, June 30 (E + F1e)			412,018.40	412,018.40	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	412,018.40	412,018.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,775,006.81		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	720,523.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,495,530.76		
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	6,085,524.89		
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			6,085,524.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			4,410,005.87		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	17,819,698.00	18,589,169.00	4.3%
TOTAL, LCFF SOURCES			17,819,698.00	18,589,169.00	4.3%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	7,621,341.00	6,150,541.00	-19.3%
TOTAL, FEDERAL REVENUE			7,621,341.00	6,150,541.00	-19.3%
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	3,710,944.00	1,941,145.00	-47.7%
TOTAL, OTHER STATE REVENUE			3,710,944.00	1,941,145.00	-47.7%
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			29,151,983.00	26,680,855.00	-8.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,332,285.00	8,091,686.00	-28.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	17,819,698.00	18,589,169.00	4.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,151,983.00	26,680,855.00	-8.5%
TOTAL, EXPENDITURES			29,151,983.00	26,680,855.00	-8.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,819,698.00	18,589,169.00	4.3%
2) Federal Revenue		8100-8299	7,621,341.00	6,150,541.00	-19.3%
3) Other State Revenue		8300-8599	3,710,944.00	1,941,145.00	-47.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			29,151,983.00	26,680,855.00	-8.5%
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	29,151,983.00	26,680,855.00	-8.5%
10) TOTAL, EXPENDITURES			29,151,983.00	26,680,855.00	-8.5%
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	412,018.40	412,018.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,018.40	412,018.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,018.40	412,018.40	0.0%
2) Ending Balance, June 30 (E + F1e)			412,018.40	412,018.40	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	412,018.40	412,018.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	29,060.33	29,060.33
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	1.27	1.27
6500	Special Education	1,146.00	1,146.00
6546	Mental Health-Related Services	381,810.80	381,810.80
Total, Restricted Balance		412,018.40	412,018.40

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	220,688.00	190,501.00	-13.7%
3) Other State Revenue		8300-8599	216,670.00	213,648.00	-1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			437,358.00	404,149.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,823.00	24,677.00	-44.9%
2) Classified Salaries		2000-2999	47,813.06	80,016.00	67.4%
3) Employee Benefits		3000-3999	45,605.25	48,862.00	7.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	251,062.00	206,327.00	-17.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			389,303.31	359,882.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,054.69	44,267.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48,055.00	44,267.00	-7.9%
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			(48,055.00)	(44,267.00)	-7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.02	(.29)	-1,550.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.02	(.29)	-1,550.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.02	(.29)	-1,550.0%
2) Ending Balance, June 30 (E + F1e)			(.29)	(.29)	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	.19	.19	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	(.48)	(.48)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(5,185.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,303.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			70,117.96		
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	161,043.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			161,043.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(90,925.29)		
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	220,688.00	190,501.00	-13.7%
TOTAL, FEDERAL REVENUE			220,688.00	190,501.00	-13.7%
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	216,670.00	213,648.00	-1.4%
TOTAL, OTHER STATE REVENUE			216,670.00	213,648.00	-1.4%
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			437,358.00	404,149.00	-7.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	44,823.00	24,677.00	-44.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,823.00	24,677.00	-44.9%
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	37,222.06	66,823.00	79.5%
Clerical, Technical and Office Salaries		2400	3,057.00	3,193.00	4.4%
Other Classified Salaries		2900	7,534.00	10,000.00	32.7%
TOTAL, CLASSIFIED SALARIES			47,813.06	80,016.00	67.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,496.27	6,944.00	-60.3%
PERS		3201-3202	9,764.90	20,304.00	107.9%
OASDI/Medicare/Alternative		3301-3302	4,309.24	6,486.00	50.5%
Health and Welfare Benefits		3401-3402	12,001.34	13,353.00	11.3%
Unemployment Insurance		3501-3502	648.81	527.00	-18.8%
Workers' Compensation		3601-3602	1,272.03	1,144.00	-10.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	112.66	104.00	-7.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,605.25	48,862.00	7.1%
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	67,617.00	65,238.00	-3.5%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	145.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	183,100.00	140,889.00	-23.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,062.00	206,327.00	-17.8%
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%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			389,303.31	359,882.00	-7.6%
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	48,055.00	44,267.00	-7.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			48,055.00	44,267.00	-7.9%
OTHER SOURCES/USES					
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%
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)			(48,055.00)	(44,267.00)	-7.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	220,688.00	190,501.00	-13.7%
3) Other State Revenue		8300-8599	216,670.00	213,648.00	-1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			437,358.00	404,149.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		236,506.18	247,473.00	4.6%
3) Pupil Services	3000-3999		152,797.13	112,409.00	-26.4%
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			389,303.31	359,882.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,054.69	44,267.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48,055.00	44,267.00	-7.9%
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			(48,055.00)	(44,267.00)	-7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.02	(.29)	-1,550.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.02	(.29)	-1,550.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.02	(.29)	-1,550.0%
2) Ending Balance, June 30 (E + F1e)			(.29)	(.29)	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	.19	.19	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	(.48)	(.48)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5055	Child Development: Local Planning Councils	.19	.19
Total, Restricted Balance		.19	.19

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	39,131.00	921.00	-97.6%
5) TOTAL, REVENUES			39,131.00	921.00	-97.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	319,902.00	1,500,000.00	368.9%
6) Capital Outlay		6000-6999	284,646.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			604,548.00	1,500,000.00	148.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(565,417.00)	(1,499,079.00)	165.1%
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)			(515,417.00)	(1,499,079.00)	190.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,938,177.33	1,422,760.33	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,938,177.33	1,422,760.33	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,938,177.33	1,422,760.33	-26.6%
2) Ending Balance, June 30 (E + F1e)			1,422,760.33	(76,318.67)	-105.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,422,760.33	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(76,318.67)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,714,823.38		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,714,823.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,714,823.38		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	39,131.00	921.00	-97.6%
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			39,131.00	921.00	-97.6%
TOTAL, REVENUES			39,131.00	921.00	-97.6%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 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	18,422.00	0.00	-100.0%
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	301,480.00	1,500,000.00	397.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,902.00	1,500,000.00	368.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	284,646.00	0.00	-100.0%
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%
TOTAL, CAPITAL OUTLAY			284,646.00	0.00	-100.0%
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			604,548.00	1,500,000.00	148.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	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%
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)			50,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	39,131.00	921.00	-97.6%
5) TOTAL, REVENUES			39,131.00	921.00	-97.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		604,548.00	1,500,000.00	148.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			604,548.00	1,500,000.00	148.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(565,417.00)	(1,499,079.00)	165.1%
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)			(515,417.00)	(1,499,079.00)	190.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,938,177.33	1,422,760.33	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,938,177.33	1,422,760.33	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,938,177.33	1,422,760.33	-26.6%
2) Ending Balance, June 30 (E + F1e)			1,422,760.33	(76,318.67)	-105.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,422,760.33	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(76,318.67)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	3,946.00	94.00	-97.6%
5) TOTAL, REVENUES			3,946.00	94.00	-97.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			3,946.00	94.00	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	50,000.00	New
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	50,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,946.00	50,094.00	1,169.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,477.07	199,423.07	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,477.07	199,423.07	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,477.07	199,423.07	2.0%
2) Ending Balance, June 30 (E + F1e)			199,423.07	249,517.07	25.1%
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	199,423.07	249,517.07	25.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	195,538.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			195,538.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			195,538.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,946.00	94.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,946.00	94.00	-97.6%
TOTAL, REVENUES			3,946.00	94.00	-97.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	50,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	50,000.00	New
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)			0.00	50,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	3,946.00	94.00	-97.6%
5) TOTAL, REVENUES			3,946.00	94.00	-97.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			3,946.00	94.00	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	50,000.00	New
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	50,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,946.00	50,094.00	1,169.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,477.07	199,423.07	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,477.07	199,423.07	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,477.07	199,423.07	2.0%
2) Ending Balance, June 30 (E + F1e)			199,423.07	249,517.07	25.1%
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	199,423.07	249,517.07	25.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,000.00	30,000.00	0.0%
3) Employee Benefits		3000-3999	9,988.50	10,392.00	4.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	475,626.00	475,626.00	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			516,114.50	516,518.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			.50	(403.00)	-80,700.0%
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)			.50	(403.00)	-80,700.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	440,256.08	440,256.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			440,256.08	440,256.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,256.08	440,256.58	0.0%
2) Ending Balance, June 30 (E + F1e)			440,256.58	439,853.58	-0.1%
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	440,256.58	439,853.58	-0.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	180,886.26		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			180,886.26		
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	1,182.71		
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			1,182.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			179,703.55		
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	516,115.00	516,115.00	0.0%
TOTAL, OTHER LOCAL REVENUE			516,115.00	516,115.00	0.0%
TOTAL, REVENUES			516,115.00	516,115.00	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	30,000.00	30,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,000.00	30,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,873.00	7,620.00	10.9%
OASDI/Medicare/Alternative		3301-3302	2,295.00	2,295.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	369.00	150.00	-59.3%
Workers' Compensation		3601-3602	451.50	327.00	-27.6%
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			9,988.50	10,392.00	4.0%
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	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	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%
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	475,626.00	475,626.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,626.00	475,626.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			516,114.50	516,518.00	0.1%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2021-22 Estimated Actuals	2022-23 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	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	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		516,114.50	516,518.00	0.1%
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			516,114.50	516,518.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			.50	(403.00)	-80,700.0%
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)			.50	(403.00)	-80,700.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	440,256.08	440,256.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			440,256.08	440,256.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,256.08	440,256.58	0.0%
2) Ending Balance, June 30 (E + F1e)			440,256.58	439,853.58	-0.1%
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	440,256.58	439,853.58	-0.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	18,000.00	751.00	-95.8%
5) TOTAL, REVENUES			18,000.00	751.00	-95.8%
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)			18,000.00	751.00	-95.8%
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 FUND BALANCE (C + D4)			18,000.00	751.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,580,221.78	1,598,221.78	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,580,221.78	1,598,221.78	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,580,221.78	1,598,221.78	1.1%
2) Ending Balance, June 30 (E + F1e)			1,598,221.78	1,598,972.78	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	1,535,781.00	1,535,781.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	62,440.78	63,191.78	1.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,580,722.32		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,580,722.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,580,722.32		
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	18,000.00	751.00	-95.8%
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			18,000.00	751.00	-95.8%
TOTAL, REVENUES			18,000.00	751.00	-95.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 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%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	18,000.00	751.00	-95.8%
5) TOTAL, REVENUES			18,000.00	751.00	-95.8%
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)			18,000.00	751.00	-95.8%
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 FUND BALANCE(C + D4)			18,000.00	751.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,580,221.78	1,598,221.78	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,580,221.78	1,598,221.78	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,580,221.78	1,598,221.78	1.1%
2) Ending Balance, June 30 (E + F1e)			1,598,221.78	1,598,972.78	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	1,535,781.00	1,535,781.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	62,440.78	63,191.78	1.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	1,535,781.00	1,535,781.00
Total, Restricted Balance		1,535,781.00	1,535,781.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	200,000.00	8,204.00	-95.9%
5) TOTAL, REVENUES			200,000.00	8,204.00	-95.9%
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)			200,000.00	8,204.00	-95.9%
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)			200,000.00	8,204.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,271,550.76	17,471,550.76	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,271,550.76	17,471,550.76	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,271,550.76	17,471,550.76	1.2%
2) Ending Balance, June 30 (E + F1e)			17,471,550.76	17,479,754.76	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	17,471,550.76	17,479,754.76	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,282,606.75		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,282,606.75		
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 (G9 + H2) - (I6 + J2)			17,277,023.35		
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	200,000.00	8,204.00	-95.9%
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			200,000.00	8,204.00	-95.9%
TOTAL, REVENUES			200,000.00	8,204.00	-95.9%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 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%
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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	2021-22 Estimated Actuals	2022-23 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	200,000.00	8,204.00	-95.9%
5) TOTAL, REVENUES			200,000.00	8,204.00	-95.9%
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)			200,000.00	8,204.00	-95.9%
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)			200,000.00	8,204.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,271,550.76	17,471,550.76	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,271,550.76	17,471,550.76	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,271,550.76	17,471,550.76	1.2%
2) Ending Balance, June 30 (E + F1e)			17,471,550.76	17,479,754.76	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	17,471,550.76	17,479,754.76	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	104,454.00	0.00	-100.0%
5) TOTAL, REVENUES			104,454.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	172,524.00	258,710.00	50.0%
3) Employee Benefits		3000-3999	85,518.07	129,581.00	51.5%
4) Books and Supplies		4000-4999	55,562.00	50,004.00	-10.0%
5) Services and Other Operating Expenses		5000-5999	443,574.00	171,142.00	-61.4%
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			862,178.07	714,437.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(757,724.07)	(714,437.00)	-5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,962.00	759,312.00	1.1%
b) Transfers Out		7600-7629	69,792.00	75,220.00	7.8%
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			681,170.00	684,092.00	0.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(76,554.07)	(30,345.00)	-60.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,118,826.21	3,042,272.14	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,118,826.21	3,042,272.14	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,118,826.21	3,042,272.14	-2.5%
2) Ending Net Position, June 30 (E + F1e)			3,042,272.14	3,011,927.14	-1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,937,272.14	2,906,927.14	-1.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	105,000.00	105,000.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(722,112.51)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	578.16		
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	107,294.65		
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	283.37		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	1,674,220.78		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	861,280.33		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,561,675.91		
e) Accumulated Depreciation - Buildings		9435	(2,064,150.23)		
f) Equipment		9440	373,994.51		
g) Accumulated Depreciation - Equipment		9445	(288,195.09)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,524,667.37		
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	24,123.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	(75,749.03)		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(51,625.29)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,576,292.66		
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	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104,454.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			104,454.00	0.00	-100.0%
TOTAL, REVENUES			104,454.00	0.00	-100.0%
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	117,516.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	451,655.00	53,853.00	-88.1%
Classified Supervisors' and Administrators' Salaries		2300	(485,278.00)	170,712.00	-135.2%
Clerical, Technical and Office Salaries		2400	83,631.00	34,145.00	-59.2%
Other Classified Salaries		2900	5,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			172,524.00	258,710.00	50.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	4,520.00	New
PERS		3201-3202	221,455.45	59,634.00	-73.1%
OASDI/Medicare/Alternative		3301-3302	73,433.92	17,692.00	-75.9%
Health and Welfare Benefits		3401-3402	(226,443.00)	43,279.00	-119.1%
Unemployment Insurance		3501-3502	4,856.34	1,296.00	-73.3%
Workers' Compensation		3601-3602	10,338.36	2,823.00	-72.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,877.00	337.00	-82.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,518.07	129,581.00	51.5%
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	46,984.00	50,004.00	6.4%
Noncapitalized Equipment		4400	8,516.00	0.00	-100.0%
Food		4700	62.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,562.00	50,004.00	-10.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,078.00	300.00	-72.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	23,042.00	23,042.00	0.0%
Operations and Housekeeping Services		5500	44,500.00	58,300.00	31.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,883.00	9,500.00	-77.3%
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	332,971.00	79,900.00	-76.0%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			443,574.00	171,142.00	-61.4%
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%
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			862,178.07	714,437.00	-17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	750,962.00	759,312.00	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			750,962.00	759,312.00	1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	69,792.00	75,220.00	7.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,792.00	75,220.00	7.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			681,170.00	684,092.00	0.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	104,454.00	0.00	-100.0%
5) TOTAL, REVENUES			104,454.00	0.00	-100.0%
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		862,178.07	714,437.00	-17.1%
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			862,178.07	714,437.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(757,724.07)	(714,437.00)	-5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,962.00	759,312.00	1.1%
b) Transfers Out		7600-7629	69,792.00	75,220.00	7.8%
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			681,170.00	684,092.00	0.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(76,554.07)	(30,345.00)	-60.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,118,826.21	3,042,272.14	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,118,826.21	3,042,272.14	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,118,826.21	3,042,272.14	-2.5%
2) Ending Net Position, June 30 (E + F1e)			3,042,272.14	3,011,927.14	-1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,937,272.14	2,906,927.14	-1.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	105,000.00	105,000.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	81,411.00	22,820.00	-72.0%
5) TOTAL, REVENUES			81,411.00	22,820.00	-72.0%
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	67,411.00	43,062.00	-36.1%
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			67,411.00	43,062.00	-36.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,000.00	(20,242.00)	-244.6%
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)			14,000.00	(20,242.00)	-244.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,346,333.19	1,360,333.19	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,346,333.19	1,360,333.19	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,346,333.19	1,360,333.19	1.0%
2) Ending Net Position, June 30 (E + F1e)			1,360,333.19	1,340,091.19	-1.5%
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	1,360,333.19	1,340,091.19	-1.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,328,661.92		
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,328,661.92		
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) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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 (G10 + H2) - (I7 + J2)			1,326,839.78		
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	14,000.00	640.00	-95.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	67,411.00	22,180.00	-67.1%
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			81,411.00	22,820.00	-72.0%
TOTAL, REVENUES			81,411.00	22,820.00	-72.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	67,411.00	43,062.00	-36.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			67,411.00	43,062.00	-36.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			67,411.00	43,062.00	-36.1%
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	2021-22 Estimated Actuals	2022-23 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	81,411.00	22,820.00	-72.0%
5) TOTAL, REVENUES			81,411.00	22,820.00	-72.0%
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		67,411.00	43,062.00	-36.1%
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			67,411.00	43,062.00	-36.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,000.00	(20,242.00)	-244.6%
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)			14,000.00	(20,242.00)	-244.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,346,333.19	1,360,333.19	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,346,333.19	1,360,333.19	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,346,333.19	1,360,333.19	1.0%
2) Ending Net Position, June 30 (E + F1e)			1,360,333.19	1,340,091.19	-1.5%
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	1,360,333.19	1,340,091.19	-1.5%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	66.50	66.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.50	66.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.50	66.50	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.50	66.50	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	66.50	66.50	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66.52		
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			66.52		
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) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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 (G10 + H2) - (I7 + J2)			66.52		
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	66.50	66.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.50	66.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.50	66.50	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.50	66.50	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	66.50	66.50	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	10.88	10.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			10.88	10.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			10.88	10.88	0.0%
2) Ending Net Position, June 30 (C + D1e)			10.88	10.88	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	10.88	10.88	0.0%
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(109,695.07)		
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			(109,695.07)		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	(109,704.62)		
4) TOTAL, LIABILITIES			(109,704.62)		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			9.55		
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	2021-22 Estimated Actuals			2022-23 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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	2021-22 Estimated Actuals			2022-23 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	6.64	6.64	6.64	6.64	6.64	6.64
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	10.41	10.41	10.41	10.41	10.41	10.41
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	17.05	17.05	17.05	17.05	17.05	17.05
2. District Funded County Program ADA						
a. County Community Schools	20.20	20.20	20.20	20.20	20.20	20.20
b. Special Education-Special Day Class	141.26	141.26	141.26	141.26	141.26	141.26
c. Special Education-NPS/LCI	14.05	14.05	14.05	14.05	14.05	14.05
d. Special Education Extended Year	24.03	24.03	24.03	24.03	24.03	24.03
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)	199.54	199.54	199.54	199.54	199.54	199.54
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	216.59	216.59	216.59	216.59	216.59	216.59
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	29,236.10	29,236.10	29,236.10	29,236.10	29,236.10	29,236.10
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 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)]	13.79	13.79	13.79	13.79	13.79	13.79
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	13.79	13.79	13.79	13.79	13.79	13.79
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	13.79	13.79	13.79	13.79	13.79	13.79
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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	13.79	13.79	13.79	13.79	13.79	13.79

	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	16,961,613.56		16,961,613.56			16,961,613.56
Equipment	3,441,352.72		3,441,352.72			3,441,352.72
Total capital assets being depreciated	21,106,320.31	0.00	21,106,320.31	0.00	0.00	21,106,320.31
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(8,431,999.00)		(8,431,999.00)			(8,431,999.00)
Equipment	(2,666,053.49)		(2,666,053.49)			(2,666,053.49)
Total accumulated depreciation	(11,098,052.49)	0.00	(11,098,052.49)	0.00	0.00	(11,098,052.49)
Total capital assets being depreciated, net excluding lease assets	10,008,267.82	0.00	10,008,267.82	0.00	0.00	10,008,267.82
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
Governmental activity capital assets, net	11,831,017.82	0.00	11,831,017.82	0.00	0.00	11,831,017.82
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		3,419,124.65			3,419,124.65
Equipment	373,994.87		373,994.87			373,994.87
Total capital assets being depreciated	3,796,950.78	0.00	3,796,950.78	0.00	0.00	3,796,950.78
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings	(2,064,150.30)		(2,064,150.30)			(2,064,150.30)
Equipment	(290,674.21)		(290,674.21)			(290,674.21)
Total accumulated depreciation	(2,354,824.51)	0.00	(2,354,824.51)	0.00	0.00	(2,354,824.51)
Total capital assets being depreciated, net excluding lease assets	1,442,126.27	0.00	1,442,126.27	0.00	0.00	1,442,126.27
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
Business-type activity capital assets, net	3,116,347.27	0.00	3,116,347.27	0.00	0.00	3,116,347.27

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			50,603,670.82	49,634,629.47	48,486,574.08	45,597,541.35	42,625,306.07	39,656,871.32	52,923,378.98	50,334,052.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		149,272.00	157,995.00	261,587.00	258,595.00	258,595.00	261,587.00	258,595.00	231,928.00
Property Taxes	8020-8079		0.00					19,814,382.50		
Miscellaneous Funds	8080-8099							(10,223,852.65)		
Federal Revenue	8100-8299		45,531.40	0.00	195,053.37	88,903.77	0.00	0.00	117,703.75	0.00
Other State Revenue	8300-8599		67,930.68	67,930.88	273,234.79	718,343.84	375,869.83	678,205.41	125,918.24	154,563.43
Other Local Revenue	8600-8799		482,584.73	1,305,968.47	35,919.89	240,484.64	52,238.98	6,564,955.53	810,543.45	111,000.73
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			745,318.81	1,531,894.35	765,795.05	1,306,327.25	686,703.81	17,095,277.79	1,312,760.44	497,492.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		429,324.60	538,770.71	1,120,030.24	1,101,758.37	1,100,606.12	1,110,228.56	1,088,943.38	1,101,426.37
Classified Salaries	2000-2999		702,741.90	1,197,176.07	1,075,274.17	1,080,593.36	1,067,642.33	1,136,289.00	1,125,495.89	1,101,387.21
Employee Benefits	3000-3999		540,690.31	889,376.17	1,081,416.02	1,080,843.70	1,070,180.56	1,062,151.85	1,081,861.49	1,080,206.48
Books and Supplies	4000-4999		6,999.22	36,682.63	63,168.08	136,389.54	42,539.28	39,413.23	56,175.11	73,763.83
Services	5000-5999		348,643.92	331,983.95	628,979.06	1,193,017.35	687,652.98	794,727.28	549,610.94	698,432.42
Capital Outlay	6000-6599						557.08			
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,028,399.95	2,993,989.53	3,968,867.57	4,592,602.32	3,969,178.35	4,142,809.92	3,902,086.81	4,055,216.31
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,995,239.86	999,206.64	999,206.64	999,206.64	999,206.64	999,206.64	999,206.64		
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,995,239.86	999,206.64	999,206.64	999,206.64	999,206.64	999,206.64	999,206.64	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,111,001.12	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,111,001.12	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,884,238.74	314,039.79	314,039.79	314,039.79	314,039.79	314,039.79	314,039.79	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(969,041.35)	(1,148,055.39)	(2,889,032.73)	(2,972,235.28)	(2,968,434.75)	13,266,507.66	(2,589,326.37)	(3,557,724.15)
F. ENDING CASH (A + E)			49,634,629.47	48,486,574.08	45,597,541.35	42,625,306.07	39,656,871.32	52,923,378.98	50,334,052.61	46,776,328.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			46,776,328.46	43,203,006.87	46,820,285.65	44,296,859.90				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		230,840.00	231,928.00	231,928.00	219,060.00	0.00		2,751,910.00	2,751,910.00
Property Taxes	8020-8079			14,410,460.00		1,801,307.50			36,026,150.00	36,026,150.00
Miscellaneous Funds	8080-8099			(7,435,529.20)		(929,441.15)			(18,588,823.00)	(18,588,823.00)
Federal Revenue	8100-8299		45,073.30	79,678.30		79,678.30	2,531,377.96		3,183,000.15	3,183,000.00
Other State Revenue	8300-8599		112,469.92	138,023.36	1,118,555.12	1,118,552.12	2,848,962.17		7,798,559.79	7,798,563.00
Other Local Revenue	8600-8799		176,947.67	549,437.95	163,325.05	163,325.05	7,586,545.86		18,243,278.00	18,243,278.00
Interfund Transfers In	8910-8929					119,487.00			119,487.00	119,487.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			565,330.89	7,973,998.41	1,513,808.17	2,571,968.82	12,966,885.99	0.00	49,533,561.94	49,533,565.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,145,889.96	1,332,591.35	1,196,624.92	926,624.97	45,952.45		12,238,772.00	12,238,772.00
Classified Salaries	2000-2999		1,085,002.97	1,102,347.20	1,160,975.54	833,327.56	46,885.80		12,715,139.00	12,715,139.00
Employee Benefits	3000-3999		1,111,971.71	1,155,907.58	1,105,406.25	905,209.13	47,201.64		12,212,422.89	12,212,422.89
Books and Supplies	4000-4999		57,855.36	165,289.87	46,795.40	46,795.40	196,902.04		968,768.99	968,769.00
Services	5000-5999		730,467.19	535,355.74	527,431.81	527,431.81	5,011,972.55		12,565,707.00	12,565,707.00
Capital Outlay	6000-6599		7,465.29	65,227.89		126,749.75			200,000.01	200,000.00
Other Outgo	7000-7499					2,469,444.00			2,469,444.00	2,469,444.00
Interfund Transfers Out	7600-7629					809,312.00			809,312.00	809,312.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			4,138,652.48	4,356,719.63	4,037,233.92	6,644,894.62	5,348,914.48	0.00	54,179,565.89	54,179,565.89
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	5,995,239.86							5,995,239.84	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		5,995,239.86	0.00	0.00	0.00	0.00	0.00	0.00	5,995,239.84	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,111,001.12							4,111,001.10	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		4,111,001.12	0.00	0.00	0.00	0.00	0.00	0.00	4,111,001.10	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		1,884,238.74	0.00	0.00	0.00	0.00	0.00	0.00	1,884,238.74	
E. NET INCREASE/DECREASE (B - C + D)			(3,573,321.59)	3,617,278.78	(2,523,425.75)	(4,072,925.80)	7,617,971.51	0.00	(2,761,765.21)	(4,646,000.89)
F. ENDING CASH (A + E)			43,203,006.87	46,820,285.65	44,296,859.90	40,223,934.10				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									47,841,905.61	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			40,223,934.10	39,346,717.81	38,279,997.90	35,515,812.19	32,839,256.79	30,055,482.26	43,438,594.84	40,978,020.10
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		149,272.00	157,995.00	261,587.00	258,595.00	258,595.00	261,587.00	258,595.00	231,928.00
Property Taxes	8020-8079							19,814,382.50		
Miscellaneous Funds	8080-8099							(10,223,852.65)		
Federal Revenue	8100-8299		33,426.53	0.00	143,196.93	65,268.02			86,411.30	
Other State Revenue	8300-8599		58,228.91	58,228.91	234,211.07	615,749.12	322,187.66	581,343.31	107,934.44	132,488.50
Other Local Revenue	8600-8799		477,914.02	1,293,328.62	35,572.24	238,157.10	51,733.39	6,501,416.45	802,698.59	109,926.40
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			718,841.46	1,509,552.53	674,567.24	1,177,769.24	632,516.05	16,934,876.61	1,255,639.33	474,342.90
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		428,837.87	538,159.91	1,118,760.41	1,100,509.31	1,099,358.39	1,108,969.89	1,087,708.84	1,100,177.68
Classified Salaries	2000-2999		714,048.09	1,216,437.05	1,092,573.91	1,097,978.68	1,084,819.29	1,154,570.39	1,143,603.63	1,119,107.08
Employee Benefits	3000-3999		540,907.73	889,734.13	1,081,851.28	1,081,278.73	1,070,611.29	1,062,579.36	1,082,296.92	1,080,641.25
Books and Supplies	4000-4999		7,109.67	37,261.47	64,164.86	138,541.74	43,210.54	40,035.17	57,061.54	74,927.81
Services	5000-5999		219,194.18	208,719.97	395,442.28	750,055.97	432,330.86	499,649.01	345,543.14	439,107.95
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,910,097.54	2,890,312.53	3,752,792.74	4,168,364.43	3,730,330.37	3,865,803.82	3,716,214.07	3,813,961.77
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,995,239.86	999,206.64	999,206.94	999,206.64	999,206.64	999,206.64	999,206.64		
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,995,239.86	999,206.64	999,206.94	999,206.64	999,206.64	999,206.64	999,206.64	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,111,001.12	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85		
Due To Other Funds	9610						0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,111,001.12	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	685,166.85	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,884,238.74	314,039.79	314,040.09	314,039.79	314,039.79	314,039.79	314,039.79	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(877,216.29)	(1,066,719.91)	(2,764,185.71)	(2,676,555.40)	(2,783,774.53)	13,383,112.58	(2,460,574.74)	(3,339,618.87)
F. ENDING CASH (A + E)			39,346,717.81	38,279,997.90	35,515,812.19	32,839,256.79	30,055,482.26	43,438,594.84	40,978,020.10	37,638,401.23
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			37,638,401.23	34,296,487.21	38,112,257.28	35,604,824.95				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		230,840.00	231,928.00	231,928.00	219,060.00			2,751,910.00	
Property Taxes	8020-8079			14,410,460.00		1,801,307.50			36,026,150.00	
Miscellaneous Funds	8080-8099			(7,435,529.20)		(929,441.15)			(18,588,823.00)	
Federal Revenue	8100-8299		33,090.11	58,495.21		58,495.21	1,858,391.69		2,336,775.00	
Other State Revenue	8300-8599		96,406.83	118,310.70	958,801.76	958,801.76	2,442,070.02		6,684,762.99	
Other Local Revenue	8600-8799		175,235.07	544,120.20	161,744.31	161,744.31	7,513,119.29		18,066,709.99	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			535,572.01	7,927,784.91	1,352,474.07	2,269,967.63	11,813,581.00	0.00	47,277,484.98	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,144,590.86	1,331,080.58	1,195,268.30	1,195,268.30	45,900.39		12,494,590.73	
Classified Salaries	2000-2999		1,102,459.23	1,120,082.51	1,179,654.11	1,179,654.11	47,640.13		13,252,628.21	
Employee Benefits	3000-3999		1,112,419.26	1,156,372.81	1,105,851.16	1,105,851.66	47,220.63		12,417,616.21	
Books and Supplies	4000-4999		58,768.31	167,898.11	47,533.82	47,533.82	200,009.12		984,055.98	
Services	5000-5999		459,248.37	336,580.83	331,599.01	331,599.01	3,130,958.16		7,880,028.74	
Capital Outlay	6000-6599					200,000.00			200,000.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			3,877,486.03	4,112,014.84	3,859,906.40	4,059,906.90	3,471,728.43	0.00	47,228,919.87	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	5,995,239.86							5,995,240.14	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		5,995,239.86	0.00	0.00	0.00	0.00	0.00	0.00	5,995,240.14	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,111,001.12							4,111,001.10	
Due To Other Funds	9610		0.00	0.00	0.00	0.00			0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		4,111,001.12	0.00	0.00	0.00	0.00	0.00	0.00	4,111,001.10	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		1,884,238.74	0.00	0.00	0.00	0.00	0.00	0.00	1,884,239.04	
E. NET INCREASE/DECREASE (B - C + D)			(3,341,914.02)	3,815,770.07	(2,507,432.33)	(1,789,939.27)	8,341,852.57	0.00	1,932,804.15	0.00
F. ENDING CASH (A + E)			34,296,487.21	38,112,257.28	35,604,824.95	33,814,885.68				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									42,156,738.25	

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
County Office of Education Certification

21 10215 0000000
Form CB
D8BK7TET3K(2022-23)

ANNUAL BUDGET REPORT:

July 1, 2022 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 14, 2022

Time: 03:30 PM

Adoption Date: June 21, 2022

Signed: 

Clerk/Secretary
of the County
Board

(Original
signature
required)

Contact person for additional information on the budget reports:

Name: Michael Ghebregziabher

Title: Senior Business Director

Telephone: 415-499-5880

E-mail: mghebregziabher@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	

Budget, July 1
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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 (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor	Are salary and benefit negotiations still open for:		

Budget, July 1
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County Office of Education Certification

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D8BK7TET3K(2022-23)

Agreements		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> • Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of 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):

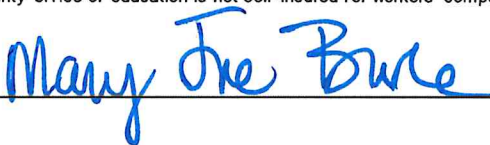
Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ 0.00

X 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: Jun 21, 2022

For additional information on this certification, please contact:

Name:	Michael Ghebregziabher
Title:	Senior Business Manager
Telephone:	415-499-5880
E-mail:	mghebregziabher@marinschools.org

2022-23 Budget, July 1
Schedule of Long-Term Liabilities
DEBT - Schedule of Long-Term Liabilities

21102150000000
Form DEBT
D8BK7TET3K(2022-23)

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	341,481.22		341,481.22		63,473.37	278,007.85	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	418,723.42		418,723.42			418,723.42	
Governmental activities long-term liabilities	760,204.64	0.00	760,204.64	0.00	63,473.37	696,731.27	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	
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			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	57,293,230.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,636,973.40
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	2,132,349.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	503,343.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	159,169.00
4. Other Transfers Out	All	9200	7200-7299	1,773,591.00
5. Interfund Transfers Out	All	9300	7600-7629	800,962.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,340,355.63
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)				7,709,769.63
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				46,946,487.67
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				30.84
B. Expenditures per ADA (Line I.E divided by Line II.A)				1,522,259.65

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.)	34,628,730.28	578,688.67
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)	34,628,730.28	578,688.67
B. Required effort (Line A.2 times 90%)	31,165,857.25	520,819.80
C. Current year expenditures (Line I.E and Line II.B)	46,946,487.67	1,522,259.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
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)

5,316,867.09

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.

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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)

29,483,721.83

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)

18.03%

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)	4,746,018.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,360,121.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,811.00
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)	442,296.38
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)	6,591,247.47
9. Carry-Forward Adjustment (Part IV, Line F)	1,009,382.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,600,630.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,104,790.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,879,566.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,015,216.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	447,289.35
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	232,349.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,632,308.31
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)	3,932,208.54
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)	621,339.43
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)	2,010,817.23
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)	224,100.00
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)	321,686.31
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)	516,114.50
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	42,937,787.04

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)

15.35%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

17.70%

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)

6,591,247.47

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(38,596.46)

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 (12.91%) times Part III, Line B19); zero if negative

1,009,382.71

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.04%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

1,009,382.71

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)

1,009,382.71

Approved
indirect cost
rate: 12.91%

Highest rate
used in any
program: 13.04%

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	172,532.00	22,273.00	12.91%
01	3025	126,522.00	16,334.00	12.91%
01	3183	7,155.00	923.00	12.90%
01	3210	50,100.00	6,468.00	12.91%
01	3212	57,590.00	7,434.00	12.91%
01	3213	177,133.00	22,867.00	12.91%
01	3214	43,102.00	5,564.00	12.91%
01	3308	35,735.00	3,144.00	8.80%
01	3310	656,754.00	57,795.00	8.80%
01	3315	81,582.91	7,179.00	8.80%
01	3327	349.00	44.00	12.61%
01	3345	1,246.00	160.00	12.84%
01	3385	223,714.09	28,882.00	12.91%
01	3395	83,989.56	10,843.00	12.91%
01	3410	70,056.00	9,044.00	12.91%
01	4035	9,265.15	715.00	7.72%
01	4127	9,384.78	1,211.00	12.90%
01	4203	73,232.00	1,512.00	2.06%
01	5630	66,425.00	8,575.00	12.91%
01	5632	51,770.00	6,684.00	12.91%
01	5634	2,172.00	280.00	12.89%
01	6053	239,129.00	30,871.00	12.91%
01	6334	176,467.00	22,782.00	12.91%
01	6387	49,910.00	6,508.00	13.04%
01	6388	523,344.00	17,945.00	3.43%
01	6500	17,589,453.91	1,354,607.00	7.70%
01	6510	391,326.00	46,158.00	11.80%
01	6515	9,803.00	1,265.00	12.90%
01	6520	114,264.00	14,751.00	12.91%
01	6536	87,561.00	11,304.00	12.91%
01	6545	931,617.00	120,164.00	12.90%

01	6546	836,428.00	106,886.00	12.78%
01	6680	33,213.37	4,287.00	12.91%
01	6685	33,212.00	4,288.00	12.91%
01	6690	222,436.00	28,717.00	12.91%
01	7366	210,684.35	27,200.00	12.91%
01	7368	126,645.00	16,350.00	12.91%
01	7422	221,416.00	28,584.00	12.91%
01	7430	4,102.00	529.00	12.90%
01	7810	1,280,840.00	157,837.00	12.32%
01	8150	530,330.30	68,465.00	12.91%
01	9010	4,108,116.61	378,868.00	9.22%

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	1,537,588.06		281,081.33	1,818,669.39
2. State Lottery Revenue	8560	52,806.00		21,058.00	73,864.00
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)		1,590,394.06	0.00	302,139.33	1,892,533.39
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	52,806.00		21,058.00	73,864.00
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			0.00	0.00
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)		52,806.00	0.00	21,058.00	73,864.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,537,588.06	0.00	281,081.33	1,818,669.39
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		29,236.10	0.00%	29,236.10	0.00%	29,236.10
(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	13,087,112.00	0.00%	13,087,112.00	0.00%	13,087,112.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	76,825.00	2.98%	79,115.00	2.28%	80,918.00
4. Other Local Revenues	8600-8799	4,070,210.00	-0.10%	4,066,242.00	-0.04%	4,064,776.00
5. Other Financing Sources						
a. Transfers In	8900-8929	119,487.00	0.00%	119,487.00	0.00%	119,487.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,228,747.00)	-1.33%	(1,212,405.00)	0.61%	(1,219,829.00)
6. Total (Sum lines A1 thru A5c)		16,124,887.00	0.09%	16,139,551.00	-0.04%	16,132,464.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,950,615.00		3,069,524.78
b. Step & Column Adjustment				29,506.15		30,695.25
c. Cost-of-Living Adjustment				89,403.63		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,950,615.00	4.03%	3,069,524.78	1.00%	3,100,220.03
2. Classified Salaries						
a. Base Salaries				7,092,009.00		7,414,340.81
b. Step & Column Adjustment				106,380.14		111,215.11
c. Cost-of-Living Adjustment				215,951.67		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,092,009.00	4.55%	7,414,340.81	1.50%	7,525,555.92
3. Employee Benefits	3000-3999	4,485,121.58	2.88%	4,614,396.26	0.03%	4,615,940.75
4. Books and Supplies	4000-4999	417,653.00	2.88%	429,689.44	1.72%	437,097.21
5. Services and Other Operating Expenditures	5000-5999	3,319,679.00	-13.59%	2,868,457.13	2.45%	2,938,840.92
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,330,440.00	0.00%	2,330,440.00	0.00%	2,330,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,582,559.00)	-3.71%	(2,486,708.44)	-0.47%	(2,475,073.75)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	809,312.00	0.00%	809,312.00	0.00%	809,312.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,022,270.58	1.19%	19,249,451.98	1.21%	19,482,333.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,897,383.58)		(3,109,900.98)		(3,349,869.08)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,552,642.00		31,655,258.42		28,545,357.44
2. Ending Fund Balance (Sum lines C and D1)		31,655,258.42		28,545,357.44		25,195,488.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	26,908,285.91		23,977,308.83		20,620,686.07
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,209,384.45		3,030,460.54		3,037,214.22
2. Unassigned/Unappropriated	9790	1,537,588.06		1,537,588.07		1,537,588.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,655,258.42		28,545,357.44		25,195,488.36
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	26,908,285.91		23,977,308.83		20,620,686.07
b. Reserve for Economic Uncertainties	9789	3,209,384.45		3,030,460.54		3,037,214.22
c. Unassigned/Unappropriated	9790	1,537,588.06		1,537,588.07		1,537,588.07
(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	249517.07				
3. Total Available Reserves (Sum lines E1a thru E2c)		31,655,258.42		28,545,357.44		25,195,488.36
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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.						
Negotiated salary increases, PERS and STRS increase, negotiated health benefit increase and inflation cost on materials and services are included in the budget						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	7,102,125.00	0.00%	7,102,125.00	0.00%	7,102,125.00
2. Federal Revenues	8100-8299	3,183,000.00	-26.59%	2,336,775.00	-5.12%	2,217,062.00
3. Other State Revenues	8300-8599	7,721,738.00	-14.45%	6,605,648.00	0.00%	6,605,648.00
4. Other Local Revenues	8600-8799	14,173,068.00	-1.22%	14,000,468.00	0.00%	14,000,468.00
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	1,228,747.00	-1.33%	1,212,405.00	0.61%	1,219,829.00
6. Total (Sum lines A1 thru A5c)		33,408,678.00	-6.44%	31,257,421.00	-0.36%	31,145,132.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,288,157.00		9,425,065.97
b. Step & Column Adjustment				92,881.57		100,193.05
c. Cost-of-Living Adjustment				281,431.00		
d. Other Adjustments				(237,403.60)		(5,941.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,288,157.00	1.47%	9,425,065.97	1.00%	9,519,317.64
2. Classified Salaries						
a. Base Salaries				5,623,130.00		5,838,287.38
b. Step & Column Adjustment				88,011.63		92,011.67
c. Cost-of-Living Adjustment				178,663.41		
d. Other Adjustments				(51,517.66)		(4,437.41)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,623,130.00	3.83%	5,838,287.38	1.50%	5,925,861.64
3. Employee Benefits	3000-3999	7,727,301.31	0.98%	7,803,219.65	0.23%	7,821,152.20
4. Books and Supplies	4000-4999	551,116.00	0.59%	554,366.66	1.34%	561,802.96
5. Services and Other Operating Expenditures	5000-5999	9,246,028.00	-45.80%	5,011,571.63	-6.30%	4,695,691.80
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	139,004.00	0.00%	139,004.00	0.00%	139,004.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,582,559.00	-3.71%	2,486,708.44	-0.47%	2,475,073.75
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,157,295.31	-11.09%	31,258,223.73	-0.38%	31,137,903.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,748,617.31)		(802.73)		7,228.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,452,315.37		8,703,698.06		8,702,895.33
2. Ending Fund Balance (Sum lines C and D1)		8,703,698.06		8,702,895.33		8,710,123.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,703,706.47		8,702,895.33		8,710,123.34
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(8.41)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,703,698.06		8,702,895.33		8,710,123.34
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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.						
Negotiated salary increases, PERS and STRS increase, negotiated health benefit increase and inflation cost on materials and services are included in the budget						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		29,236.10	0.00%	29,236.10	0.00%	29,236.10
(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	20,189,237.00	0.00%	20,189,237.00	0.00%	20,189,237.00
2. Federal Revenues	8100-8299	3,183,000.00	-26.59%	2,336,775.00	-5.12%	2,217,062.00
3. Other State Revenues	8300-8599	7,798,563.00	-14.28%	6,684,763.00	0.03%	6,686,566.00
4. Other Local Revenues	8600-8799	18,243,278.00	-0.97%	18,066,710.00	-0.01%	18,065,244.00
5. Other Financing Sources						
a. Transfers In	8900-8929	119,487.00	0.00%	119,487.00	0.00%	119,487.00
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)		49,533,565.00	-4.31%	47,396,972.00	-0.25%	47,277,596.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,238,772.00		12,494,590.75
b. Step & Column Adjustment				122,387.72		130,888.30
c. Cost-of-Living Adjustment				370,834.63		0.00
d. Other Adjustments				(237,403.60)		(5,941.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,238,772.00	2.09%	12,494,590.75	1.00%	12,619,537.67
2. Classified Salaries						
a. Base Salaries				12,715,139.00		13,252,628.19
b. Step & Column Adjustment				194,391.77		203,226.78
c. Cost-of-Living Adjustment				394,615.08		0.00
d. Other Adjustments				(51,517.66)		(4,437.41)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,715,139.00	4.23%	13,252,628.19	1.50%	13,451,417.56
3. Employee Benefits	3000-3999	12,212,422.89	1.68%	12,417,615.91	0.16%	12,437,092.95
4. Books and Supplies	4000-4999	968,769.00	1.58%	984,056.10	1.51%	998,900.17
5. Services and Other Operating Expenditures	5000-5999	12,565,707.00	-37.29%	7,880,028.76	-3.12%	7,634,532.72
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,469,444.00	0.00%	2,469,444.00	0.00%	2,469,444.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	809,312.00	0.00%	809,312.00	0.00%	809,312.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,179,565.89	-6.78%	50,507,675.71	0.22%	50,620,237.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,646,000.89)		(3,110,703.71)		(3,342,641.07)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,004,957.37		40,358,956.48		37,248,252.77
2. Ending Fund Balance (Sum lines C and D1)		40,358,956.48		37,248,252.77		33,905,611.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,703,706.47		8,702,895.33		8,710,123.34
c. Committed						
1. Stabilization Arrangements	9750	26,908,285.91		23,977,308.83		20,620,686.07
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	3,209,384.45		3,030,460.54		3,037,214.22
2. Unassigned/Unappropriated	9790	1,537,579.65		1,537,588.07		1,537,588.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,358,956.48		37,248,252.77		33,905,611.70
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	26,908,285.91		23,977,308.83		20,620,686.07
b. Reserve for Economic Uncertainties	9789	3,209,384.45		3,030,460.54		3,037,214.22
c. Unassigned/Unappropriated	9790	1,537,588.06		1,537,588.07		1,537,588.07
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.41)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		31,655,250.01		28,545,357.44		25,195,488.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		58.43%		56.52%		49.77%
F. RECOMMENDED RESERVES						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 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)		26,680,855.00		27,398,071.00		27,398,071.00
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)		54,179,565.89		50,507,675.71		50,620,237.07
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		54,179,565.89		50,507,675.71		50,620,237.07
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)		54,179,565.89		50,507,675.71		50,620,237.07
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)		1,625,386.98		1,515,230.27		1,518,607.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		1,625,386.98		1,515,230.27		1,518,607.11
		YES		YES		YES

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		
ID	SELPA-TITLE	DATE APPROVED
AT	Marin County	(from Form SEA)

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	0.00				
Other Sources/Uses Detail					117,847.00	800,962.00		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	48,055.00		
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					50,000.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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
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	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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

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				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					750,962.00	69,792.00		
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	0.00	0.00	918,809.00	918,809.00	0.00	0.00

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	0.00	0.00	0.00				
Other Sources/Uses Detail					119,487.00	809,312.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	44,267.00		
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								

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
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					50,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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
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								
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								

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
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					759,312.00	75,220.00		
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	0.00	0.00	0.00	0.00	928,799.00	928,799.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):	29,236	
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 (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	31,890.38	31,933.81	N/A	Met
Second Prior Year (2020-21)	31,890.38	31,928.79	N/A	Met
First Prior Year (2021-22)	31,890.38	29236.1	8.32%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.
- Explanation:**
(required if NOT met)
- County wide ADA declined more than anticipated
- 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 (2019-20)	45.66	247.33	31,933.81	14.18
Second Prior Year (2020-21)	59.75	246.62	31,928.79	0.00
First Prior Year (2021-22)	30.84	199.54	29,236.10	0.00
Historical Average:	45.42	231.16	31,032.90	4.73

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	46.33	235.79	31,653.56	4.82
1st Subsequent Year (2023-24)				
(historical average plus 4%):	47.23	240.41	32,274.22	4.92
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	48.14	245.03	32,894.87	5.01

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 (2022-23)	30.84	199.54	29,236.10	0.00
1st Subsequent Year (2023-24)	30.84	199.54	29,236.1	0.00
2nd Subsequent Year (2024-25)	30.84	199.54	29,236.1	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

I. LCFF Funding

- a. COE funded at Target LCFF
- a1. COE Operations Grant
- a2. COE Alternative Education Grant

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)

b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	8,020,461.00	8,004,761.00	8,004,761.00	8,004,761.00
d.	Total LCFF (Sum of a or b, and c)	8,020,461.00	8,004,761.00	8,004,761.00	8,004,761.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	29,236.10	29236.1	29,236.10	29,236.10
b.	Prior Year ADA (Funded)		29,236.10	29236.1	29,236.10
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

III. Alternative Education Grant

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	30.84	30.84	30.84	30.84
b.	Prior Year ADA (Funded)		30.84	30.84	30.84
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			
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	(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)			
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

IV. Charter Funded County Program

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)		0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	8,020,461.00	8,004,761.00	8,004,761.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

ed Change		Budget Year	1st Subsequent Year	2nd Subsequent Year
a.	Total weighted percent change	(2022-23)	(2023-24)	(2024-25)
	(Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%

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

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	34,173,755.00	36,026,496.00	36,026,496.00	36,026,496.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		4.42% to 6.42%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	36,925,665.00	38,778,406.00	38,778,406.00	38,778,406.00
County Office's Projected Change in LCFF Revenue:		5.02%	0.00%	0.00%
Standard:		4.42% to 6.42%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	5.02%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	0.02% to 10.02%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Percent Change Over Previous Year	Status
	(Form MYP, Lines B1-B3)		
First Prior Year (2021-22)	34,800,588.70		
Budget Year (2022-23)	37,166,333.89	6.80%	Met
1st Subsequent Year (2023-24)	38,164,834.85	2.69%	Met
2nd Subsequent Year (2024-25)	38,508,048.18	0.90%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

1. County Office's Change in Funding Level (Criterion 2C):	5.02%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.98% to 15.02%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.02% to 10.02%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	2,889,569.00		
Budget Year (2022-23)	3,183,000.00	10.15%	Yes
1st Subsequent Year (2023-24)	2,336,775.00	-26.59%	Yes
2nd Subsequent Year (2024-25)	2,217,062.00	-5.12%	Yes

Explanation:
(required if Yes)

The budget for FY 2021/22 and 2022/23 include one time funding which will be gone on the 1st and 2nd subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	16,468,247.00		
Budget Year (2022-23)	7,798,563.00	-52.64%	Yes
1st Subsequent Year (2023-24)	6,684,763.00	-14.28%	Yes
2nd Subsequent Year (2024-25)	6,686,566.00	0.03%	No

Explanation:
(required if Yes)

FY 2021/22 include one time funding of \$2 Million for Holocaust & Genocide Education, \$1.2 Million for Student Behavior Incentive, \$.5 Million SELPA dispute Resolution, \$.5 Million Educator Effectiveness Grant and carry over balances.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	17,995,866.00		
Budget Year (2022-23)	18,243,278.00	1.37%	No
1st Subsequent Year (2023-24)	18,066,710.00	-0.97%	No
2nd Subsequent Year (2024-25)	18,065,244.00	-0.01%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2021-22)	1,376,022.00		

Budget Year (2022-23)	968,769.00	-29.60%	Yes
1st Subsequent Year (2023-24)	984,056.10	1.58%	No
2nd Subsequent Year (2024-25)	998,900.17	1.51%	No

Explanation:

(required if Yes)

Expenditure for Safe schools and one time funding restricted programs reduced in FY 22/23

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

First Prior Year (2021-22)	17,879,555.00		
Budget Year (2022-23)	12,565,707.00	-29.72%	Yes
1st Subsequent Year (2023-24)	7,880,028.76	-37.29%	Yes
2nd Subsequent Year (2024-25)	7,634,532.72	-3.12%	No

Explanation:

"(required if Yes)"

One time grant and carry over balances expenditure reduced in fiscal year for FY 22/23 and subsequent years

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		Status
		Over Previous Year		

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2021-22)	37,353,682.00		
Budget Year (2022-23)	29,224,841.00	-21.76%	Not Met
1st Subsequent Year (2023-24)	27,088,248.00	-7.31%	Met
2nd Subsequent Year (2024-25)	26,968,872.00	-0.44%	Met

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

First Prior Year (2021-22)	19,255,577.00		
Budget Year (2022-23)	13,534,476.00	-29.71%	Not Met
1st Subsequent Year (2023-24)	8,864,084.86	-34.51%	Not Met
2nd Subsequent Year (2024-25)	8,633,432.89	-2.60%	Met

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

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

1a.

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

The budget for FY 2021/22 and 2022/23 include one time funding which will be gone on the 1st and 2nd subsequent years

Explanation:

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

FY 2021/22 include one time funding of \$2 Million for Holocaust & Genocide Education, \$1.2 Million for Student Behavior Incentive, \$.5 Million SELPA dispute Resolution, \$.5 Million Educator Effectiveness Grant and carry over balances.

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)

Expenditure for Safe schools and one time funding restricted programs reduced in FY 22/23

Explanation:

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

One time grant and carry over balances expenditure reduced in fiscal year for FY 22/23 and subsequent years

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	19,022,270.58	570,668.12	570,643.00	Not 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)
	\$25 difference will be adjusted	

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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	28,381,087.11	31,923,646.22	29,338,701.05
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,640,428.50	2,519,342.43	3,437,593.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,749,675.26	1,537,588.06	1,537,588.06
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(363,593.66)	(1.25)	(1.87)
	e. Available Reserves (Lines 1a through 1d)	32,407,597.21	35,980,575.46	34,313,880.24
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	44,007,141.73	41,989,040.53	57,293,230.70
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	24,774,909.87	25,007,465.83	29,151,983.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	68,782,051.60	66,996,506.36	86,445,213.70
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	47.10%	53.70%	39.70%
County Office's Deficit Spending Standard Percentage Levels		15.70%	17.90%	13.20%

(Line 3 times 1/3):

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	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	2,809,101.82	13,589,464.47	N/A	Met
Second Prior Year (2020-21)	3,256,270.16	12,354,034.47	N/A	Met
First Prior Year (2021-22)	(1,639,939.67)	17,704,975.67	9.26%	Met
Budget Year (2022-23) (Information only)	(2,897,383.58)	19,022,270.58		

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)

Deficit spending in FY 21/22 will be covered by fund balance.

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,637,999
1.3%	\$6,638,000	to \$16,595,999
1.0%	\$16,596,000	to \$74,682,000
0.7%	\$74,682,001	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:

54,179,565.89

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, 6546,

objects 7211-7213, 7221-7223):

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

26,680,855.00

27,398,071.00

27,398,071.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³		Beginning Fund Balance	Status
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	25,898,688.95	30,127,209.69	N/A	Met
Second Prior Year (2020-21)	30,878,139.14	32,936,311.51	N/A	Met
First Prior Year (2021-22)	32,379,686.55	36,192,581.67	N/A	Met
Budget Year (2022-23) (Information only)	34552642.00			

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 \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	54,179,565.89	50,507,675.71	50,620,237.07

County Office's Reserve Standard Percentage Level:

3.00%	3.00%	3.00%
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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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,179,565.89	50,507,675.71	50,620,237.07
2. Plus: Special Education Pass-through			

	(Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	26,680,855.00	27,398,071.00	27,398,071.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	54,179,565.89	50,507,675.71	50,620,237.07
4.	Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,625,386.98	1,515,230.27	1,518,607.11
6.	Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,625,386.98	1,515,230.27	1,518,607.11

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024- 25)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	26,908,285.91	23,977,308.83	20,620,686.07
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,209,384.45	3,030,460.54	3,037,214.22
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,537,588.06	1,537,588.07	1,537,588.07
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)	(8.41)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	County Office's Budgeted Reserve Amount (Lines B1 thru B7)	31,655,250.01	28,545,357.44	25,195,488.36
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	58.43%	56.52%	49.77%
County Office's Reserve Standard (Section 8A, Line 7):		1,625,386.98	1,515,230.27	1,518,607.11
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 (2021-22)	(1,222,582.00)			
Budget Year (2022-23)	(1,228,747.00)	6,165.00	.5%	Met
1st Subsequent Year (2023-24)		(1,228,747.00)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)		0.00	0.0%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	117,847.00			
Budget Year (2022-23)	119,487.00	1,640.00	1.4%	Met
1st Subsequent Year (2023-24)	119,487.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	119,487.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	800,962.00			
Budget Year (2022-23)	809,312.00	8,350.00	1.0%	Met
1st Subsequent Year (2023-24)	809,312.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	809,312.00	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 for FY 23/24 and 24/25 are (\$1,212,405 & (\$1,219,829) respectively . However, it does let us enter the amount under 1a.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	2	Fund 01 and Object 8000-8999	Fund 01 and Object 7439	113,702
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Funds 01, 12, and 63, and Object 8000-8999	Funds 01, 12, and 63, and Object 1000-3999	387,557

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

TOTAL:				501,259

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
	Has total annual payment increased over prior year (2021-22)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes to increase
in total annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the county office's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	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:	<p>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.</p>		
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	1264757	
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, 2020		
5.	OPEB Contributions	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
	Method	69,388.00	72,997.00	70,628.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a	23,842.00	23,842.00	23,842.00

self-insurance fund) (funds 01-70, objects 3701-3752)

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

67,411.00

69,388.00

72,997.00

d. Number of retirees receiving OPEB benefits

15.00

15.00

15.00

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	67.20	67.00	67.00	67.00

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 22, 2022	
3.	Period covered by the agreement:	Begin Date: Jul 01, 2021	End Date: Jun 30, 2024
4.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		Yes	Yes No

One Year Agreement

Total cost of salary settlement	397298	610979	0.00
% change in salary schedule from prior year	.3%		

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits		
		Budget Year (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)
6.	Amount included for any tentative salary schedule increases		
		Budget Year (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

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	No
744298	744298	744298

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
3973	6110	0

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	149.4	156.2	156.2	156.2

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:	Jun 22, 2021	
3.	Period covered by the agreement:	Begin Date: Jul 01, 2021	End Date: Jun 30, 2024
4.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		Yes	Yes No

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

Total cost of salary settlement	336091	517616	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	.3%	.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 (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)
6.	Amount included for any tentative salary schedule increases		
		Budget Year (2022-23)	1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes No
2.	Total cost of H&W benefits	1761653	1761653 1761653
3.	Percent of H&W cost paid by employer		
4.	Percent projected change in H&W cost over prior year		

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
5041	7764	

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	65.5	87.8	87.8	87.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

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

Yes

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

Negotiations Settled

2.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	No
	Total cost of salary settlement	553110	851727	
	% change in salary schedule from prior year (may enter text, such as "Reopener")	.3%	.3%	

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	830557	830557	830557
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	6299	9703	
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

Jun 21, 2022

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)	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)

A6. The county office provide 100% employer paid health benefit for active board member and retired board members and superintendents who served over 13 years.

