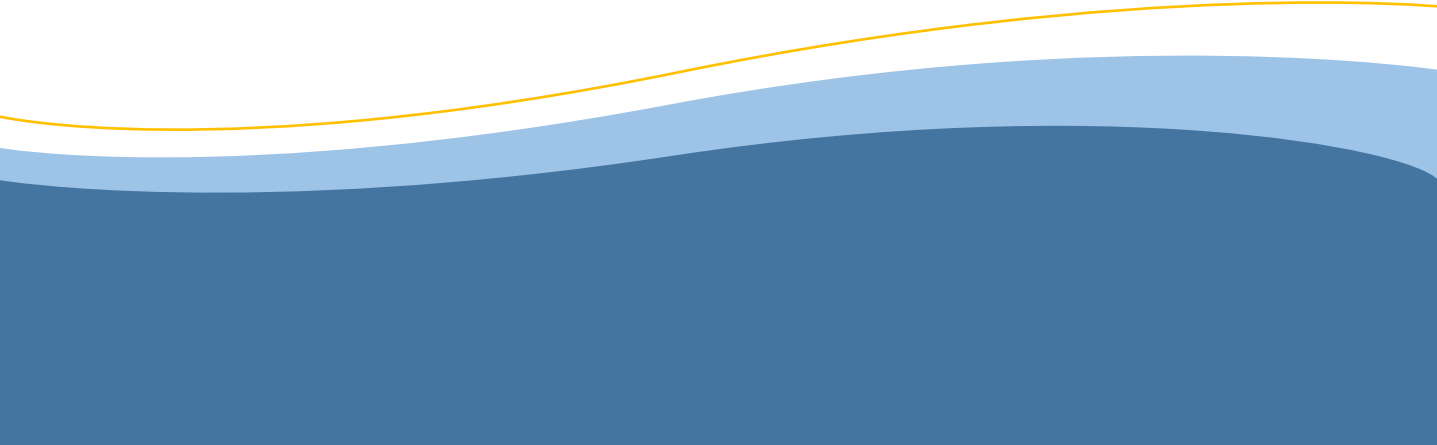


# Marin County Office of Education

**2021-2022  
Final Budget**



## **Marin County Office of Education**

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# MARIN COUNTY

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## OFFICE OF EDUCATION

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June 22, 2021

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

From: Kate Lane, Assistant Superintendent - Business Services

### [2021-22 Final Budget for Marin County Office of Education](#)

The Marin County Office of Education (MCOE) 2021-22 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 2021-22. Updates to the memo presented with the Recommended Budget on June 8, 2021 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 is reflective of a strong economic turnaround, projecting a \$75 billion surplus in addition to \$25 billion in federal stimulus funds whereas one (1) year ago, the state was facing a budget deficit of \$54 billion.

In contrast to one (1) year ago, the budget does not project large structural deficits, however, risks to the economic forecast remain that are heightened with the continued disruptions and uncertainties wrought by the pandemic. The May Revision therefore includes \$24.4 billion in reserves and continues to pay down long and short-term debt.

Since the Governor released his preliminary budget for 2021-22 in January 2021, total state and local Proposition 98 funding for schools has grown an additional \$16 billion. As a result, the Governor has an unprecedented amount of additional one-time revenue to add to the 2021-22 Education budget.

The increase in state revenues causes the State to hit the GANN Appropriations limit causing excess revenues in both 2020-21 and 2021-22. The California Constitution requires 50% of any excess revenues to be provided to schools supplemental to the Proposition 98 guarantee. The payment amount is currently estimated at \$8.1 billion to be provided to schools in the 2022-23 school year.

### The Governor's May Revision Budget Highlights for Education

The May Revision includes total funding of \$121.7 billion for all K-12 education programs. The Governor proposes utilizing the significant one-time revenues to fund the California for All Kids Plan, a five-year strategy to address gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

The Legislature's Budget is built on the Legislative Analyst's Office's revenue estimates which are slightly higher than the Administration's estimates. In terms of the impact to education, the Legislature proposes \$96.1 billion in Proposition 98 funding whereas the Governor has proposed \$93.7 billion for the 2021-22 budget.

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

- Statutory cost of living increase (COLA) for 2021-22 has increased from 1.5% to 1.7%.
- The Governor continues to propose applying a compound COLA to the Local Control Funding Formula (LCFF) comprised of the statutory 2.31% COLA that was foregone in 2020-21 with the statutory 1.7% COLA for 2021-22. The May Revision proposes adding an additional 1% 'super-COLA' for a total effective 5.07% COLA at a total cost of \$3.2 billion.
- The Legislature concurs with the Governor's proposal to apply a 'super-COLA' to the LCFF, however, rejects the Governor's proposal to increase the concentration grant awarded to districts with over 55% of the student population identified as either low income, a foster youth or an English Learner, instead proposing to increase the supplemental grant which provides funding to all districts based on the number of pupils in the target student groups.



- The May Revision continues to assume all children will return for in-person instruction. For LEAs to offer virtual learning beyond June 30, 2021, they must follow Independent Study program requirements which the Governor proposes strengthening by adding certain of the requirements in place for distance learning in 2020-21.
- The state-wide rate for Special Education block grant funding increases to \$650 per average daily attendance (ADA) in 2021-22 with compounded statutory COLA of 4.05%. The Marin County SELPA's funding rate is \$728 per ADA and the SELPA will therefore be flat funded until the state-wide rate exceeds this amount. *The Legislature's budget would apply the compound COLA of 4.05% to all programs subject to statutory COLA rather than solely the Special Education block grant.*
- The May Revision builds on the Governor's January budget proposal of paying down the cash deferral by \$9.2 billion with an additional \$1 billion. This would leave a single cash deferral of \$2.6 billion from June to July of 2022. *The Legislature proposes paying off the entire deferral of principal apportionment cash.*
- The Governor introduced a multi-year proposal with the May Revision to phase in universal access to transitional kindergarten over a four (4)-year period, with planning grants totaling \$250 million in 2021-22. The proposal would re-bench the Proposition 98 minimum guarantee by \$2.7 billion at full implementation. *The Legislature's budget adopts the Governor's May Revision proposal for universal transitional kindergarten, however, the Legislature extends the implementation period by one (1) year and would make some other important changes to program operations.*
- In addition to the one-time grants totaling \$6.6 billion for In Person Instruction and Expanded Learning Opportunities authorized under AB86 in March 2020, the May Revision includes additional one-time grant programs including:
  - \$2 billion one-time funding for In Person Instruction Health and Safety Grant for any activity that supports the safe return to in-person instruction.
  - \$2.6 billion in one-time funding for Targeted intervention grants to supplement existing services that support targeted and research-tested academic intervention for pupils who have been disproportionately impacted by the COVID-19 pandemic.

- \$3 billion one-time Prop 98 funding over three (3) years to establish new and expand Community Schools to provide school-based services to children.
- \$100 million of one-time funding to increase access to school-wide nutrition programs with \$80 million dedicated to kitchen infrastructure upgrades and \$20 million for training food service staff.
- \$3.3 billion in 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 or reduces the funding allocated to most of these one-time funding proposals as previously noted instead allocating a significant amount of funding to paying off debt, including almost \$3 billion to pay down employer pension contribution rates in the budget and two (2) subsequent years.

The state budget also reflects the passage of the federal American Rescue Plan (ARP). This latest round of federal stimulus funding authorizes \$122 billion nationwide for Elementary and Secondary Supplementary Relief grants. To comply with federal regulations, LEAs must adopt a Safe Return to In-Person Instruction and Continuity of Services (Safe Return) Plan within thirty (30) days of applying for the funds.

It appears the Senate and Assembly are aligned in their proposals for 2021-22, however, some differences remain between the Legislature and the Administration, chief among them the adoption of the Legislative Analyst's Office revenue projections, the inclusion of almost \$3 billion in pension relief over the next four (4) years and a rejection of the increase to the LCFF concentration grant, instead directing the funds to increasing the supplemental grant to reach more vulnerable children. The legislature also rejects the Targeted Instruction Grants, proposes paying off the cash deferrals completely, reduces funding for the Community Schools initiative by \$1 billion, provides for an A-G completion grant to support credit deficient high school age students and provides an on-going increase of \$150 million a year to Career Technical Incentive grants.

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 15<sup>th</sup> and that the

Governor will have approved the budget by the time the MCOE Board of Education acts on adopting its budget on June 26, 2021. The Legislature met the statutory deadline as anticipated, passing a budget on June 14, 2021. Once the Governor, Senate President pro Tempore and Assembly Speaker reach agreement, we anticipate a joint announcement.

### 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		\$ 756,276	\$ 756,276		N/A
2 County Community School - Base Funding	44.17	12,934.15	\$ 571,301	\$	376,884
Supplemental ADA Funding (35% of Base Funding)	35.22	4,526.95	159,445		
Concentration ADA Funding (35% of Base Funding)	13.14	4,526.95	59,467		
Court School (Juvenile Hall, 100%)	15.67	19,724.58	309,084		133,706
Subtotal County Community School			\$ 1,099,297	\$	510,590
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			\$ 6,453,224	\$	8,252,206

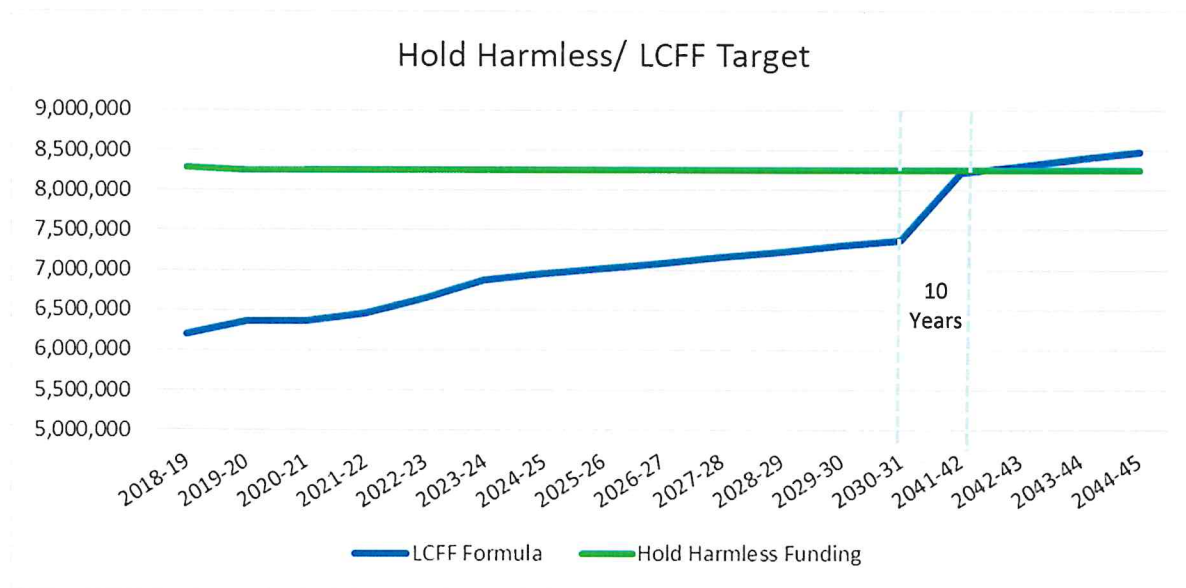
There are some similarities between the previous hold harmless funding and the funding under LCFF. These similarities, as shown in the column on the right on the table above, are primarily related to student driven and county operations funding.

We anticipate receiving \$0.6 million in LCFF state aid again in in 2021-22 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, the MCOE will not receive additional LCFF dollars from the state for the foreseeable future although the super-COLA included in the May Revision helps shorten the time the MCOE will remain flat funded. 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.

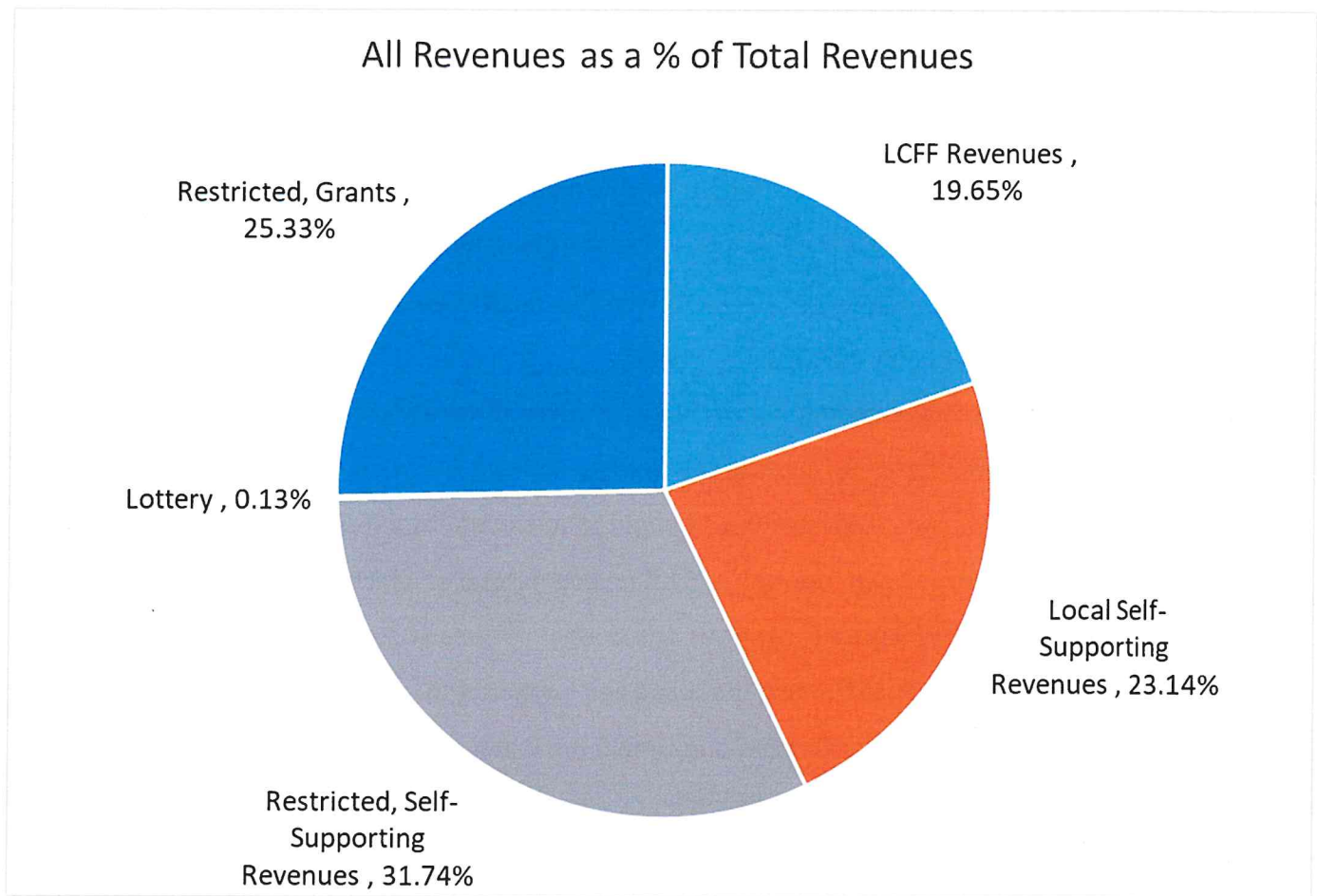


MCOE received property taxes in excess of our held harmless limit for the first time in 2017-18 resulting in sending \$60 thousand of 'excess' taxes to the State. The excess tax amount grows to \$1.5 million in 2021-22 and is expected to exceed \$2 million by 2023-24. The changes to LCFF funding with the super-COLA means that we now estimate being flat funded until 2042-43, whereas, at this time last year, we estimated we would remain flat funded until 2046-47.

## Other Funding Sources

LCFF funds represent only a portion of MCOE's total revenues. As is demonstrated in the next chart, LCFF revenues make up approximately 20% of total revenues, down from 31% in 2015-16. The steady decline in the percentage of total revenues funded with the LCFF is due to a growing diversification in the County Office's revenue portfolio – a purposeful effort to mitigate the impacts of multiple years of flat funding. The remaining 80% of MCOE's budget consists of

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



## Our Assets

In addition to strengthening our finances, our diversified portfolio helps to maintain competitive salaries for our most valuable asset, our employees. Our employees are at the heart of our ability to serve children and at the heart of our services to districts. Maintaining competitive salaries will help to extend these services into the future. The Proposed budget and multi-year projection includes the impact of the recently settled bargaining unit negotiations for the budget and two subsequent years, with similar placeholder amounts held for anticipated future settlement with the certificated bargaining unit.



## Marin County Office of Education Recommended Budget Highlights & Assumptions

Revenues are reduced in the proposed budget for 2021-22 by a total of \$3.3 million in comparison to 2020-21 estimated actuals as detailed below:

- While the total amount of Local Control Funding Formula revenue budgeted will not change, we anticipate the allocation to the Alternative Education programs will increase upon adoption of the final budget with either the Governor's proposal to increase the concentration grant element of the formula or the Legislature's budget to increase the supplemental grant element of the formula.
- Federal revenues have been reduced by \$2.3 million, of which \$2 million is related to one-time COVID-19 grants, however, the budget reflects \$0.8 million in carryover of federal stimulus funds that have been budgeted to expenditure in 2021-22 and 2022-23.
- State revenues have been reduced by \$1.8 million in total of which \$1.1 million is related to one-time COVID-19 grants, however, the budget reflects \$0.7 million in carryover of state COVID-19 response funding that has been budgeted to expenditure in 2021-22.
- Accounting guidance regarding the one-time federal and state grants is still being issued. It is likely that some of the revenue currently reported in the 2020-21 budget will instead ultimately be recognized in the 2021-22 budget. Should this shift happen, the expenditure budget for 2021-22 will not change; instead, it will be funded with current year revenue rather than carryover.
- Federal and state revenues have been reduced approximately \$1 million to remove carryover funding most notably in the SELPA CAPTAIN grant (\$0.6 million).
- In addition, state special education funding is reduced by \$0.3 million due to lower student counts and state funding for Career Technical Education is increased by \$0.2 million to reflect the latest grant awards.
- Local revenues have been reduced \$0.8 million in one-time grants primarily related to funding to support Marin Community Learning Hubs.

Expenditures have decreased by \$2 million overall as detailed below:

- Services and other operating expenditures are decreased by \$3.8 million in the 2021-22 budget as costs associated with expired grants including the one-time federal and state COVID-19 grants for Learning Loss Mitigation and Elementary & Secondary Supplemental Emergency Relief fund and the locally funded Learning Hubs program have been removed. Additionally, costs were reduced due to a change in accounting for regionalized special education pre-school, a reduction in non-public agency costs, and to match a reduction in grant funding in the special education program. These reductions are offset by an increase of \$0.2 million to match the increase in Career Technical Education grant funding.
- One-time Hero pay provided to all regular employees in active status in 2020-21 has been removed.
- Administrative personnel removed to match reduction in contracts for services with Districts.
- The capital outlay budget in the restricted general fund related to upgrading the playground and outside areas at Marindale and Magnolia Park pre-school sites has been removed.

Other major assumptions driving the proposed budget are detailed below:

- Salaries include step and column movement and are budgeted to include the recently settled negotiations and placeholder amounts held for anticipated future costs of settling with the certificated bargaining unit.
- Benefits have been budgeted at statutory rates and the recently negotiated increase to the capped amounts for health benefits, including placeholder amounts held for anticipated future settlement with the certificated bargaining unit.
- Should the Legislature's proposal be adopted, we will be able to reduce estimated pension benefit costs in the budget and multi-year projection.
- Unrestricted services and other operating expenditures are reduced to reflect a transfer to restricted COVID-19 resources of staff time devoted to the Rethinking Schools Task Force.

- Services have been reduced to remove the cost of Elections and have been increased to reflect contracted services related to new responsibilities for the oversight of the Ross Valley Charter School.
- The budget reflects an anticipated increase of \$0.7 million in fee-based revenue for districts.
- Career Technical Education grants have been increased by \$0.2 million.
- The attached schedule outlines grant changes included in the 2020-21 Recommended Budget.
- Changes in grants are reflected in both revenues and expenditures.
- Carry-over amounts from 2019-20, which were budgeted in 2020-21 are for the most part not budgeted in 2021-22. Carry-over amounts from 2020-21 will be added to the 2021-22 budget at the First Interim update. One-time COVID-19 resources are an exception to this general rule: accounting rules dictate that we recognize the revenue in 2020-21, however, as noted above the Budget reflects considerable expenditures utilizing these resources in 2021-22 and, as a result, the restricted budget reflects deficit spending.

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.

Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%, the excess amounts are deposited into the Stabilization Arrangement. This arrangement will enable the continuation of program services to support Marin's student population now and into the future. For the 2021-22 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 2021-22 Budget Questions and Answers

1. We have heard that Local Control Funding Formula (LCFF) funding will not increase but the budget report for the County School Service fund shows an increase in LCFF revenues. Please can you explain this apparent discrepancy?

*The LCFF is funded through property taxes for Marin County Office of Education (MCOE). Any amount in excess of the base funding (Hold Harmless) is returned to the state. The increase in LCFF funding is also reflected as an increase in 'excess property tax' in the 'other outgo' section of expenditures.*

2. The recommended budget for 2021-22 is showing \$0.5 million more in local revenue in the County School Service fund. What revenue source(s) have increased? And have we increased the expenditures this revenue funded?

*The local revenue budget for 2021-22 was reduced by \$0.8 million related to the one-time Learning Hubs operations. This reduction was offset by a number of increases, chief among them local revenue related to special education activities: In anticipation of a full return to in-person instruction in 2021-22, the budget for local revenues associated with special education 1:1 aide services for the districts has been increased by approximately \$0.7 million. Expenditures consisting of paraprofessional salaries and associated benefits have also been increased.*

3. The assumptions for the proposed budget indicate we have budgeted federal stimulus carryover in 2021-22. How much in total have we have budgeted in federal stimulus funding?

*We have included \$2.1 million of federal revenue in six (6) separate grants from the three (3) rounds of federal stimulus that have been authorized to date in the Estimated Actuals budget for 2020-21. \$0.5 million of this funding is available to carryover to 2021-22. The proposed budget for 2021-22 includes an additional \$0.3 million in federal stimulus funding from the American Rescue Plan (ARP) for a total of \$2.4 million in federal stimulus funding. The budget anticipates expending most of the remaining federal stimulus funding in 2021-22 and fully expending in 2022-23.*

4. The assumptions for the proposed budget also indicate we have been awarded state COVID-19 relief funding. Can you explain how much state funding to assist in our response to COVID-19 we have budgeted?

*We have included \$1.2 million of state COVID-19 response revenue in four (4) separate grants from the three (3) state legislative acts that have authorized funding to date in the Estimated Actuals budget for 2020-21. \$0.7 million of this funding is available to carryover to 2021-22 and is included in the proposed budget to fully expend these funds in 2021-22.*



**5. What costs have we already incurred to respond to COVID-19? Does the budget include any expenditures related to our ongoing COVID-19 response?**

*MCOE incurred \$0.4 million in costs directly related to the COVID-19 pandemic in 2019-20 and anticipates incurring an additional \$1.8 million in 2020-21. The proposed budget includes \$1.3 million of COVID-19 related expenditures including:*

- *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 the safe reopening of schools to full in-person instruction and is being funded with a combination of federal and state COVID-19 response grants.*
- *The recently approved 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 in both 2021 and in 2022 to help students with learning loss.*
  - *The pandemic has exacerbated our ability to recruit sufficient substitutes to ensure all classes are staffed with the appropriate number of paraprofessionals. The proposed budget includes a pilot program to hire additional paraprofessionals to provide additional supports when not called to substitute.*
  - *The proposed budget also includes funding to support countywide wellness programming to coordinate mental health initiatives and programs*

**6. Please can you explain why the Marin County Office of Education's (MCOE) recommended budget for 2021-22 shows an overall reduction in revenue but the news reports indicate schools will get an increase in funding?**

*Overall funding for schools has increased but the Governor proposes to use the funding in part to increase the Local Control Funding Formula (LCFF) with a 'super-COLA' and to increase the concentration grant element of the LCFF which does not increase the MCOE's LCFF as our 'held harmless' rate of funding still exceeds the state rate for LCFF even with these increases. The Governor also proposes using a significant sum of one-time funding for one-time grants targeted to specified uses. We have not included any of the proposed one-time funding in the recommended budget. Finally, some of the increase is directed toward paying off debt which provides cash flow relief but does not provide a revenue stream.*

7. The Marin County Office of Education's (MCOE) recommended budget for 2021-22 shows that benefits have increased by more than the increase in salaries. How is this possible?

*Benefit rates for state unemployment insurance increase by over 1% in 2021-22. Pension contribution rates increase by 1% and 2% respectively for the CalSTRS (teachers) and CalPERS (support staff) pension systems. In addition, health benefits are budgeted at the health benefit cap. Once open enrollment for the new benefit year is concluded and actual benefit choices and associated costs are known, the budget will be updated.*

8. The Marin County Office of Education's (MCOE) recommended budget for 2021-22 shows deficit spending of \$0.7 million in the unrestricted County School Service Fund, and yet the multi-year projection shows this jumps to \$1.7 million deficit spending in 2022-23. What are the major reasons for this change?

*The main reasons for the \$1 million increase in deficit spending are as follows:*

- *There is no budgeted increase in unrestricted revenues*
- *Step and Column, salary schedule increases costs \$0.4 million*
- *Employer pension contribution rates increase \$0.5 million*
- *Inflation increases other costs \$0.1 million*

9. We understand that MCOE's LCFF funding is 'flat funded' for the next 20 or more years. How do we account for the salary, benefit and other cost of living adjustments with no additional revenue?

*MCOE's LCFF funding represents 20% of MCOE's total revenue in the recommended budget, down from 31% in FY 2015-16. The percentage of the budget reliant on this flat-funding stream has been declining over the years because we have been diversifying our portfolio continuously by increasing our state and local funds. Despite the progress made in reducing MCOE's reliance on LCFF funding, we have not been able to completely eliminate budgetary deficit spending as reflected in the 2021-22 budget and multi-year projection. 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. The 2021-22 recommended budget commits \$27 million to the stabilization reserve.*

10. The Marin County Office of Education's (MCOE) recommended budget for 2021-22 shows deficit spending of \$1.3 million in the restricted County School Service Fund. Will MCOE need to make contributions from unrestricted resources to support these expenditures?

*No, the restricted deficit spending will be covered by carry over balances of federal and state stimulus funding from FY 2020-21.*



**11. 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, however, the Legislature's budget proposes allocating almost \$3 billion to pension relief for the budget and three subsequent years (through 2024-25). We estimate this is sufficient funding to maintain the teacher's retirement system contribution at a level rate. Should the Legislature's proposal be adopted we will be able to reduce the benefit expenditure budget.*

**12. What are our plans for the Walker Creek Ranch? How has the closure of the Walker Creek Ranch 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 2021-22. 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 \$664,000.*

**13. Did MCOE receive any additional grants for FY 2021-22?**

*Please see Attachment A for a listing of the grants included in MCOE's 2021-22 budget.*

*MCOE continues to seek grants to serve and support the students and districts of Marin. The 2021-22 budget includes expenditures funded with Elementary and Secondary School Emergency Relief (ESSER) funding authorized by the American Rescue Plan (ARP). The budget also includes expenditures funded by State AB 86 COVID-19 response grants for In-Person Instruction and Expanded Learning Opportunities. These grants are one-time funding.*

**14. Can you explain to me how the indirect cost allocation is determined and what costs are covered?**

*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. General management costs are necessary for any program to exist. For instance, all programs use the Business and Personnel offices for services such as contracts, purchasing, payroll checks, and personnel management.*

*Without the benefit of an indirect cost rate, there would be no standard way for each program to contribute its share of the general management costs without spending a great deal of staff time to “time account” for each activity. By using an indirect cost rate, Local Educational Agencies (LEAs) have a standardized, efficient way to recover a share of general management costs from individual programs. In private sector terminology, indirect costs are called overhead costs.*

*The 2021-22 indirect cost rate for the Marin County Office of Education is 12.91%. This is almost a 1% increase in our rate from the prior year. Some of our programs are not charged the full indirect cost rate. For example, by agreement we have held the indirect cost rate charged to our regionalized special education program at 8.8%. This program constitutes nearly a third of our budget.*

**15. Are there any major facility projects included in the budget for FY 2021-22 and/or on the horizon?**

*The proposed budget for FY 2020/21 includes \$0.4 million for facility projects.*

**16. In FY 2019-20 and 2020-21 we had agreements with Miller Creek School District to provide superintendent services and to Nicasio School District for business services. Do the agreements continue in FY 2021-22? Do we have any other agreement with other districts? And what is the impact to the budget.**

*The agreement for the Miller Creek superintendent has ended and both revenues and expenditures have been removed from the proposed budget. The agreement for Nicasio School District business services continue for FY 2021-22 and are included in the proposed budget. There are no new agreements at this time. The agreements do not have any impact to the budget as the cost of the services are billed to the districts.*

**17. What will SchoolsRule Marin distribute at the next distribution cycle?**

*SchoolsRule Marin revenue has been impacted by the pandemic. They have not been able to hold their annual fundraising event last year or this year. The distribution in 2020 was \$650,000, a reduction of 35% from the prior year distribution. SchoolsRule-Marin is estimating that it will again distribute \$650,000 to Marin school district foundations in October 2021.*

**18. Are we allowed to keep excess property tax?**

*The LCFF has allowed the County Office of Education to keep a portion of excess property taxes. The formula allows us to be funded up to the 2012-13 base funding hold harmless*



*as adjusted for changes in alternative education ADA. Unlike basic aid school districts, County Offices of Education are not generally allowed to keep excess property taxes. Any property taxes received in excess of this 'hold harmless' base must be transmitted to the state department of finance for distribution to trial courts. Estimated excess property taxes for MCOE have increased to \$1.5 million in the 2021-22 recommended budget from \$60 thousand in 2017-18.*

**19. Did we lose any major state or federal funding? Why?**

*The 2020-21 budget includes \$3 million in one-time federal and state COVID-19 response and relief funding that is therefore removed from the 2021-22 budget. The K-12 Strong Workforce Budget for 2021-22 is \$0.4 million lower, however, the companion Career Technical Education Incentive grant is \$0.6 million higher providing an overall increase in College Career Readiness program funding. The special education Low Incidence grant is budgeted \$0.2 million lower until final pupil counts can be verified. The local grant funding for Learning Hubs received in 2020-21 has also been removed from the 2021-22 budget.*

**20. What page of the budget can I see a listing of all grant funding coming to MCOE?**

*Grant Comparison 2020-21 to 2021-22 listing grants funded to MCOE is included in the budget binder as Attachment A.*

**21. 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 nine (9) retirees that receive this benefit; the annual cost to MCOE is currently approximately \$36,000.*

*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.*

**22. Which of our student programs have deficits?**

*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. The only student program operating at a deficit is our Alternative Education program.*

**23. Related to Marin's Community School, are there concerns about the lack of enrollment and implications on the budget?**

*Our Alternative Education Program budget comprising Marin's Community School, Phoenix Academy and Juvenile Hall reflects a deficit of \$300,000 in the 2021-22 budget. The proposed budget deficit is \$250,000 less in total than that projected at this time last year, which is reflective of both the reductions to revenue we were facing at this time last year as well as due to a change in administrative staffing for the school in 2021-22.*

*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 increased by almost 10% or seven (7) students. We understand that the majority of students have indicated they plan to return to the school in the 2021-22 school year. The budget does not acknowledge the increase in student enrollment as we did not collect or account for student attendance in 2020-21.*

*Although the Marin County Office of Education's Local Control Funding Formula is flat funded at our held harmless rate, we allocate LCFF funds to the Alternative Education programs at current rates. As a result, increases in student attendance will increase the allocation of funds to Marin's Community School and thus reduce the program's deficit spending, but will not reduce the overall budget deficit. We will adjust the budget at first interim with updated student enrollment and estimated attendance data as well as any changes approved in the State Budget for the Local Control Funding Formula.*

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

*The proposed budget for 2021-22 does not include workshop revenue as we have not yet finalized our plans for 2021-22. We anticipate updating the budget at first interim once more information is known.*

**25. Are we sharing staff with the districts next year?**

*We will provide business services to Nicasio School District and the one (1) remaining rural school district: Laguna Joint Elementary School District. Outside of these continuing arrangements, we are actively pursuing shared services options with the districts where practicable and in alignment with our staff needs.*

**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

	2021-22
Total General Fund Expenditures & Other Uses	\$ 50,548,970
Minimum Reserve requirement	3% \$ 1,516,469
General Fund Combined Ending Fund Balance	\$ 37,677,050
Special Reserve Fund Ending Fund Balance	\$ 196,406
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ -
Restricted	\$ 5,982,478
Committed	\$ 27,384,214
Assigned	
Reserve for economic uncertainties	\$ 3,032,938
Unassigned and Unappropriated	\$ 1,277,420
Subtotal Assigned, Unassigned & Unappropriated	\$ 4,310,358
Total Components of ending balance	\$ 37,677,050
Assigned & Unassigned balances above the minimum reserve requirement	\$ 2,793,889

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 2020-2021 to 2021-2022**

Attachment A

<b>Grant</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Grantor</b>	<b>2021-22 Personnel Costs</b>
<b>Education Services</b>				
<b>Early Childhood Education Quality Improvement Pre K-3rd Grade initiative</b> 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	\$552,676
<b>College Access and Success</b> Grant to support the design of a family cohort pilot for College Access and Success.	\$299,650	\$299,650	Marin Community Foundation	\$136,649
<b>MCF - HAAS Grant</b> The purpose of this grant is to provide trauma informed training to educators and create teams in local schools.	\$15,000	\$0	Marin Community Foundation	\$0
<b>*MCF County-Wide Arts</b> Grant to support a county-wide effort to integrate the arts across the curriculum.	\$112,624	\$112,624	Marin Community Foundation	\$19,463
<b>*Williams and Flora Hewlett Foundation</b> Grant to support a county-wide effort to integrate the arts across the curriculum.	\$42,000	\$0	Hewlett Foundation	\$0
<b>*First Five Impact Grant</b> Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.	\$280,555	\$280,555	First Five	\$231,743
<b>County of Marin</b> Grant for planning and coordination to implement a universal research-based kindergarten-screening tool.	\$96,562	\$109,599	County of Marin	\$4,485
<b>Health Education Framework Project</b> Grant to participate in four Regional Communities of Practice (CPs) with other COEs and community partners supporting health education in schools.	\$4,500	\$0	Orange County Dept of Education	\$0
<b>Marin's Ocean and Bay Backyard</b> 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	\$14,665
<b>Child Development Quality Improvement Activities</b> Grant to support Child Care salary/retention Incentive.	\$64,654	\$64,654	Federal	\$13,528
<b>Child Development Local Planning Councils</b> Grant to access the needs for child care in the community and establish priorities for use of fund.	\$57,659	\$57,659	Federal	\$43,566
<b>ESSA: School Improvement Funding for COEs</b> 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.	\$28,450	\$28,450	Federal	\$0
<b>Title IV A Student Support</b> 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.	\$10,765	\$10,765	Federal	\$6,661
<b>Title II Improving Teacher Quality</b> Grant to prepare, train and recruit highly qualified teachers.	\$7,526	\$6,845	Federal	\$3,633

**Marin County Office of Education  
Grants Comparison 2020-2021 to 2021-2022**

Attachment A

<b>Grant</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Grantor</b>	<b>2021-22 Personnel Costs</b>
<b>Title III Limited English</b> <i>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.</i>	\$57,658	\$57,658	Federal	\$0
<b>Classified School Employee Grant</b> <i>Funding provided by Commission on Teacher Credentialing to provide financial assistance for current classified staff to become credentialed teachers.</i>	\$120,000	\$120,000	State	\$14,155
<b>HSS Framework Implementation</b> <i>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.</i>	\$51,017	\$0	State	\$0
<b>ESSA: Education for Homeless Children and Youth</b> <i>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.</i>	\$74,250	\$75,000	State	\$21,413
<b>Tobacco-Use Prevention Education (TUPE) Admin Grants</b> <i>Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.</i>	\$37,500	\$37,500	State	\$22,916
<b>Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants</b> <i>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.</i>	\$37,500	\$37,500	State	\$16,085
<b>Tobacco-Use Prevention Education (Prop 56) Local Assistance</b> <i>Funding to prevent and reduce the use of tobacco products by young people as currently described in CA Health and Safety Code Section 104420.</i>	\$251,153	\$251,153	State	\$89,978
<b>*Foster Youth Program</b> <i>Grant to provide technical assistance in the area of educational program and support services to foster youth who attend school in Marin County.</i>	\$239,402	\$239,402	State	\$84,771
<b>CA Preschool Quality Rating and Improvement System (QRIS)</b> <i>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.</i>	\$211,418	\$211,418	State	\$71,841
<b>*CARES Plus Child Signature Program</b> <i>Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.</i>	\$74,285	\$74,285	First 5 Marin	\$10,420
<b>Education Services Total</b>	<b>\$3,234,128</b>	<b>\$3,134,717</b>		<b>\$1,358,648</b>

**Marin County Office of Education  
Grants Comparison 2020-2021 to 2021-2022**

Attachment A

<b>Grant</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Grantor</b>	<b>2021-22 Personnel Costs</b>
<b>Special Education</b>				
<b>Dedication to Special Education</b> <i>To support the Technology Resource Center of Marin.</i>	\$70,930	\$180,000	Dedication to Special Education (DSE)	\$14,209
<b>Dedication to Special Education</b> <i>To support Special Education Programs county-wide.</i>	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$65,962
<b>IDEA Basic Local Assistance Entitlement, Part B</b> <i>Grant to provide revenue to support the expense of educating identified students with disabilities.</i>	\$5,821,388	\$5,821,388	Federal	\$374,578
<b>IDEA Preschool Grant, Part B</b> <i>Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).</i>	\$273,331	\$273,331	Federal	\$81,583
<b>IDEA Preschool Local Entitlement, Part B</b> <i>Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.</i>	\$884,358	\$876,007	Federal	\$250,684
<b>IDEA Mental Health Allocation Plan, Part B</b> <i>Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.</i>	\$361,130	\$361,130	Federal	\$0
<b>Preschool Staff Development</b> <i>Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.</i>	\$1,406	\$1,406	Federal	\$0
<b>IDEA Early Intervention Grant, Part C</b> <i>Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.</i>	\$252,596	\$252,596	Federal	\$219,958
<b>Alternative Dispute Resolution Expansion Program</b> <i>Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.</i>	\$88,158	\$14,601	Federal	\$12,932
<b>Transition Partnership Program (TPP) Grant</b> <i>To provide vocational rehabilitation services to significantly disabled high school students.</i>	\$85,600	\$85,600	California Department of Rehabilitation	\$69,912
<b>Mental Health Services</b> <i>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.</i>	\$2,018,983	\$1,854,672	State	\$575,116
<b>Workability Grant</b> <i>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.</i>	\$129,015	\$129,015	State	\$107,334
<b>SELPA Systems Improvement Leads</b> <i>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.</i>	\$1,143,273	\$999,998	State	\$287,861
<b>State Learning Loss Mitigation Funds</b> <i>to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.</i>	\$91,412	\$0	State	\$0
<b>In-Person Instruction (IPI) Grant</b> <i>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.</i>	\$348,640	\$0	State	\$0

2021-2022 Final Budget  
June 22, 2021



**Marin County Office of Education  
Grants Comparison 2020-2021 to 2021-2022**

Attachment A

<b>Grant</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Grantor</b>	<b>2021-22 Personnel Costs</b>
<b>Expanded Learning Opportunities (ELO) Grant</b> State funding provided to LEAs pursuant to AB 86 to account for the new Expanded Learning Opportunities (ELO) Grant.	\$662,912	\$0	State	\$0
<b>Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff</b> State funding provided to LEAs pursuant to AB 86 to account for the paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant,	\$73,435	\$0	State	\$0
<b>Special Education Totals</b>	<b>\$12,392,567</b>	<b>\$10,935,744</b>		<b>\$2,060,129</b>
<b>Alternative Education</b>				
<b>AB1913 Sheriff Cardenas Crime Prevention Act of 2000</b> 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	\$135,409
<b>No Child Left Behind (NCLB) Title I Part A</b> 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.	\$146,086	\$146,086	Federal	\$111,664
<b>Elementary and Secondary School Emergency Relief (ESSER) Fund</b> The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to address the impact of COVID-19 on elementary and secondary schools.	\$120,306	\$0	Federal	\$0
<b>Elementary and Secondary School Relief II (ESSER II) Fund</b> 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.	\$490,117	\$0	Federal	\$155,117
<b>Elementary and Secondary School Relief III (ESSER III) Fund</b> funds are apportioned to local educational agencies (LEAs) to address the impact of COVID-19 on elementary and secondary schools.	\$637,185	\$223,015	Federal	\$0
<b>ESSER III (ARP Act Section 2001)</b> 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.	\$159,297	\$55,754	Federal	\$0
<b>Governor's Emergency Education Relief Fund: Learning Loss Mitigation</b> to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.	\$138,003	\$0	Federal	\$0
<b>Coronavirus Relief Fund: Learning Loss Mitigation</b> As part of the Learning Loss Mitigation funding authorized by the 2020-21 state budget, the CRF funds are to be used to cover costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19.	\$665,020	\$0	Federal	\$0
<b>NCLB Title I Part D</b> 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.	\$104,205	\$104,205	Federal	\$33,629
<b>Alternative Education Totals</b>	<b>\$2,733,486</b>	<b>\$802,327</b>		<b>\$435,819</b>

**Marin County Office of Education  
Grants Comparison 2020-2021 to 2021-2022**

Attachment A

<b>Grant</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Grantor</b>	<b>2021-22 Personnel Costs</b>
<b>Regional Occupational Program (ROP) / School to Career (STC)</b>				
<b>California Career Technical Education Incentive (CTE)</b> <i>To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.</i>	\$0	\$612,102	State	\$26,907
<b>K-12 Strong Workforce Program</b> <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>	\$1,325,899	\$886,662	State	\$548,983
<b>HASS</b> <i>Provide support to teach work readiness skills and career exploration.</i>	\$35,000	\$35,000	Local Donation	\$33,629
<b>College of Marin, AB86</b> <i>Grant to provide consulting service to prepare an inventory of Regional Programs for adults.</i>	\$140,000	\$140,000	College of Marin	\$114,968
<b>ROP / STC Totals</b>	<b>\$1,500,899</b>	<b>\$1,673,764</b>		<b>\$724,487</b>
<b>Maintenance and Operations</b>				
<b>FEMA</b> <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>	\$100,000	\$0	State	\$0
<b>Maintenance and Operations Totals</b>	<b>\$100,000</b>	<b>\$0</b>		<b>\$0</b>
<b>Total</b>	<b>\$19,961,080</b>	<b>\$16,546,552</b>		<b>\$4,579,083</b>

## FUND SUMMARY



**Marin County Office of Education  
2021-22 Budget  
Fund Summary**

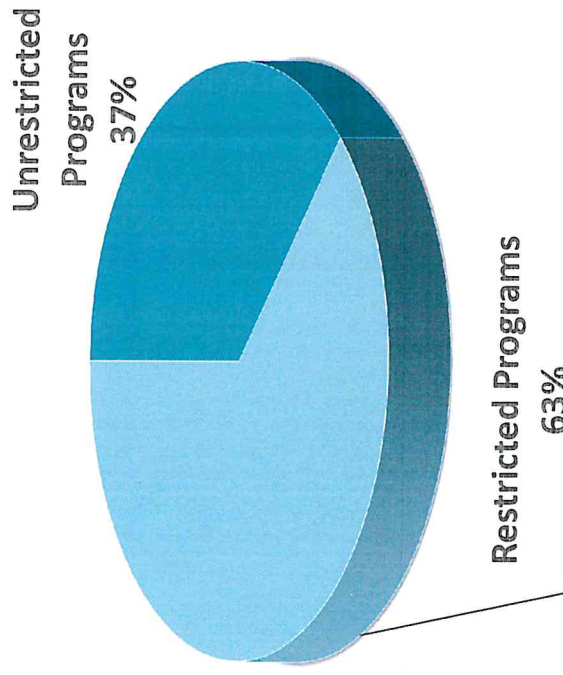
	Unrestricted	Restricted	Total
<b>REVENUES:</b>			
LCFF Sources	12,459,922	7,340,460	19,800,382
Federal		2,434,684	2,434,684
State	124,127	7,517,838	7,641,965
Local	5,842,387	12,755,868	18,598,255
Contributions	(1,235,324)	1,235,324	-
Interfund In	102,183		102,183
<b>TOTAL REVENUES</b>	<b>17,293,295</b>	<b>31,284,174</b>	<b>48,577,469</b>
<b>EXPENDITURES:</b>			
Certificated	2,744,171	8,403,952	11,148,123
Classified	6,770,417	5,391,573	12,161,990
Benefits	4,255,480	7,211,129	11,466,609
Books & Supplies	633,735	487,163	1,120,898
Services	3,334,646	8,636,768	11,971,414
Capital Outlay	400,000	-	400,000
Other Outgo	1,455,805		1,455,805
Debt Service		159,169	159,169
Indirect	(2,280,810)	2,280,810	-
Interfund Out	664,962		664,962
<b>TOTAL EXPENDITURES</b>	<b>17,978,406</b>	<b>32,570,564</b>	<b>50,548,970</b>
<b>Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>	<b>(685,111)</b>	<b>(1,286,390)</b>	<b>(1,971,501)</b>
<b>OTHER FUNDING SOURCES / USES:</b>			
Interfund Transfer In	102,183		102,183
Interfund Transfer Out	664,962	-	664,962
Other Sources			
Other Uses			
Contributions	(1,235,324)	1,235,324	-
<b>TOTAL OTHER FUNDING SOURCES / USES:</b>	<b>(1,798,103)</b>	<b>1,235,324</b>	<b>(562,779)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,483,214)</b>	<b>(51,066)</b>	<b>(2,534,280)</b>
<b>FUND BALANCE:</b>			
BEGINNING BALANCE (Est)	32,379,687	7,268,865	39,648,552
BEGINNING BALANCE FIXED ASSET			
<b>ENDING BALANCE</b>	<b>29,896,473</b>	<b>7,217,799</b>	<b>37,114,272</b>

# General Fund Summary Comparison

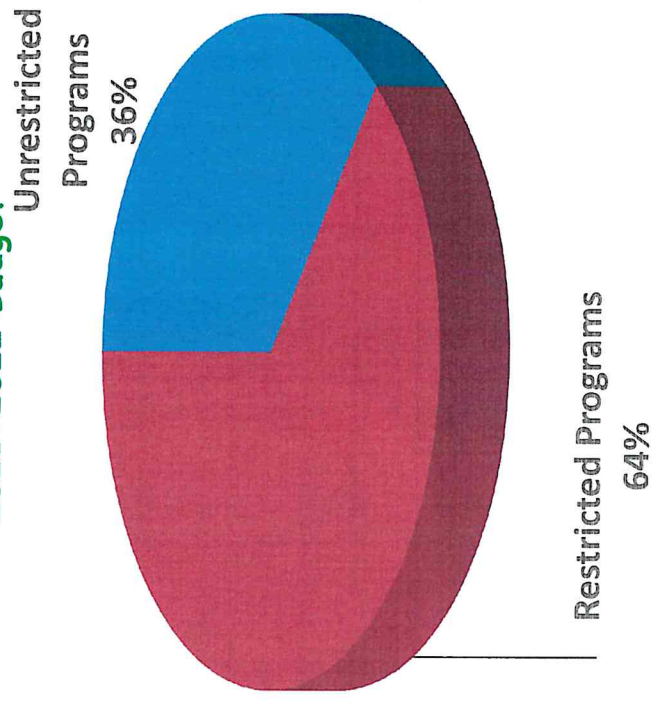
*Expenditures by Source*

2021-2022 Budget

2020-2021 Budget



2021-2022 Budget



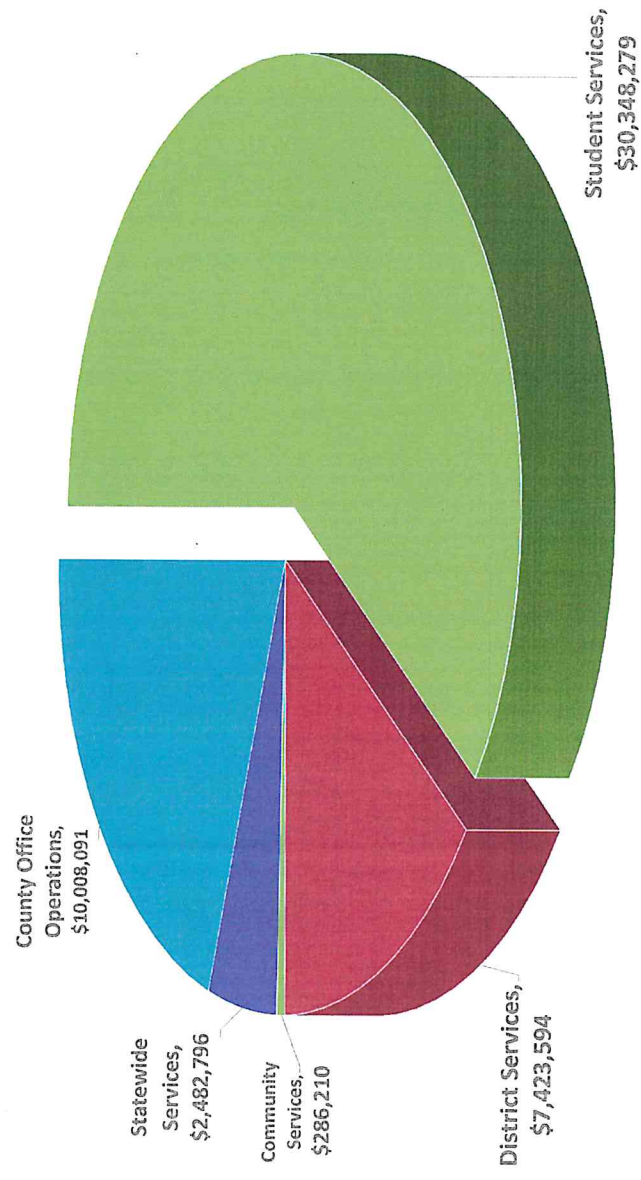
**Marin County Office of Education  
2021-22 Budget  
General Fund Summary**

	Student Services	District Services	Community Services	Statewide Services	COE Operations	Grand Total
<b>Revenues</b>						
LCFF Sources	8,079,237	3,661,339			8,059,806	19,800,382
Federal	1,977,197	457,487				2,434,684
State	4,250,964	565,555		999,998	1,825,448	7,641,965
Local	14,149,256	1,694,694	180,000	1,733,000	841,305	18,598,255
Contributions	671,574	654,484			(1,326,058)	-
Interfund In					102,183	102,183
<b>Revenues Total</b>	<b>29,128,228</b>	<b>7,033,559</b>	<b>180,000</b>	<b>2,732,998</b>	<b>9,502,684</b>	<b>48,577,469</b>
<b>Expenditures</b>						
Certificated	8,806,458	536,889		172,298	1,632,478	11,148,123
Classified	5,933,621	2,626,655	11,000	124,414	3,466,300	12,161,990
Benefits	6,678,399	1,315,480	3,210	106,607	3,362,913	11,466,609
Books & Supplies	355,174	303,692	168,500	17,440	276,092	1,120,898
Services	6,385,274	2,293,945	103,500	1,789,300	1,399,395	11,971,414
Capital Outlay	-				400,000	400,000
Other Outgo					1,455,805	1,455,805
Indirect	2,189,353	187,764		272,737	(2,649,854)	-
Debt Service		159,169				159,169
Interfund Out		-			664,962	664,962
<b>Expenditures Total</b>	<b>30,348,279</b>	<b>7,423,594</b>	<b>286,210</b>	<b>2,482,796</b>	<b>10,008,091</b>	<b>50,548,970</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(1,220,051)</b>	<b>(390,035)</b>	<b>(106,210)</b>	<b>250,202</b>	<b>(505,407)</b>	<b>(1,971,501)</b>
<b>Fund Balance:</b>						
BEGINNING FUND BALANCE (Est.)						39,648,552
Ending Balance						<b>37,677,051</b>
<b>Components of Ending Fund Balance:</b>						
Restricted						5,982,478
Committed for Stabilization Arrangements						27,384,214
Reserve for Economic Uncertainties						3,032,938
Unassigned/Unappropriated Amount						1,277,420



# Marin County Office of Education

*Expenditures by Department*  
2021-2022 Budget



Total \$50,548,970

# STUDENT SERVICES

Marin County Office of Education  
2021-22 Budget  
Student Programs

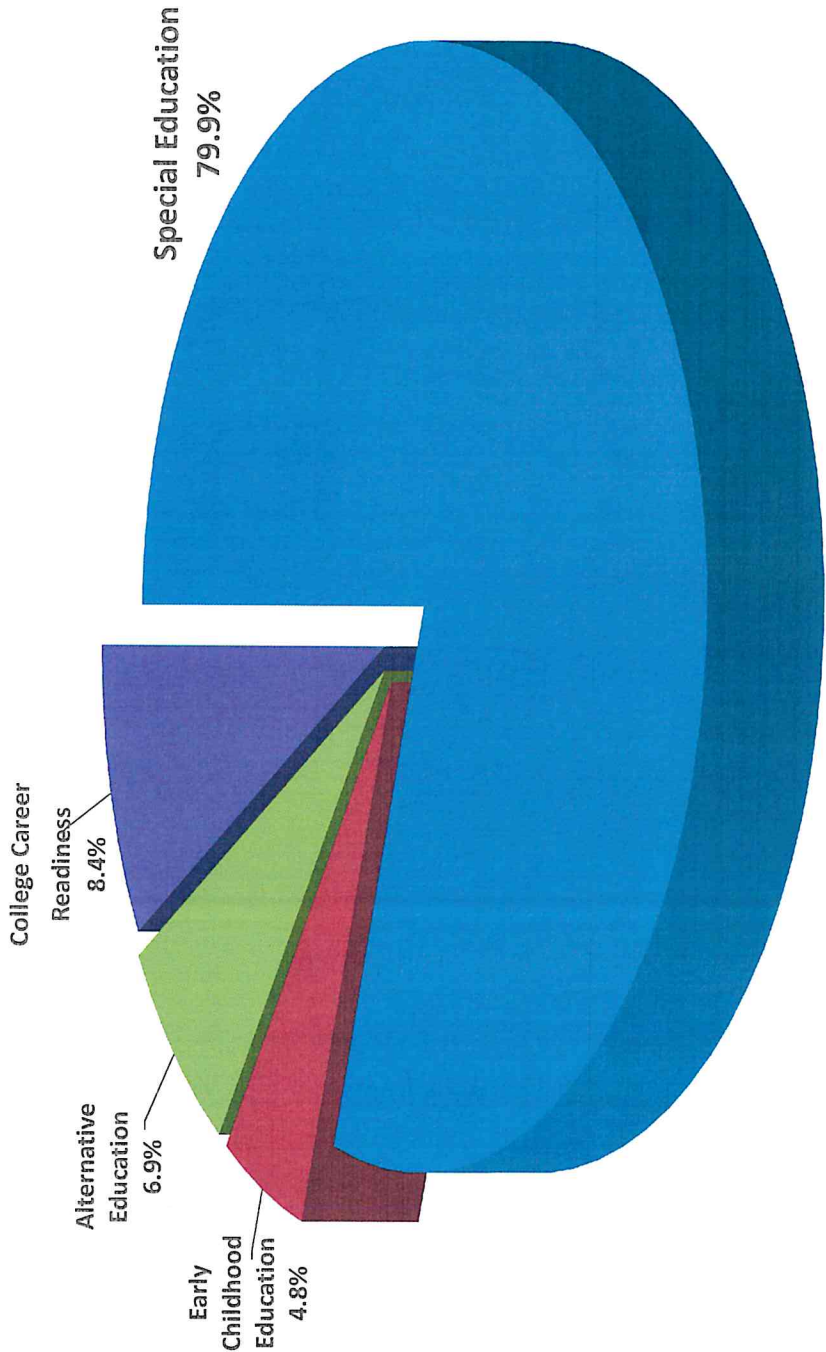
	Special Education	Early Childhood Education	Alternative Education	College Career Readiness (CCR)	Total
<b>Revenues</b>					
LCFF Sources	6,967,985		1,111,252		8,079,237
Federal	1,726,906		250,291		1,977,197
State	2,598,659		15,257	1,637,048	4,250,964
Local	12,031,535	1,454,846	408,171	254,704	14,149,256
Contributions	-			671,574	671,574
<b>Revenues Total</b>	<b>23,325,085</b>	<b>1,454,846</b>	<b>1,784,971</b>	<b>2,563,326</b>	<b>29,128,228</b>
<b>Expenditures</b>					
Certificated	7,441,481	399,335	690,437	275,205	8,806,458
Classified	4,701,602	197,923	407,918	626,178	5,933,621
Benefits	5,638,993	202,068	411,154	426,184	6,678,399
Books & Supplies	260,530	8,934	67,010	18,700	355,174
Services	4,512,474	485,461	345,886	1,041,453	6,385,274
Capital Outlay	-				-
Indirect	1,690,134	161,127	162,485	175,607	2,189,353
<b>Expenditures Total</b>	<b>24,245,214</b>	<b>1,454,848</b>	<b>2,084,890</b>	<b>2,563,327</b>	<b>30,348,279</b>
<b>Excess ( Deficiency ) of Revenues over Expenditures</b>	<b>(920,129)</b>	<b>(2)</b>	<b>(299,919)</b>	<b>(1)</b>	<b>(1,220,051)</b>



# Student Programs

*Expenditures by Source*

2021-22 Budget



Total \$30,348,279

# 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 that require intensive 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 disabilities 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 400 students within Marin County.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Special Ed</b>			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	6,807,186	-	6,967,985
LCFF Sources Total	6,807,186	-	6,967,985
Federal			
ALL OTHER FEDERAL REVENUES	85,600	-	85,600
SPEC ED-DISCRETIONARY GRANTS	629,708	-	357,758
SPEC ED-ENTITL PER UDC (IDEA)	1,291,447	-	1,283,548
Federal Total	2,006,755	-	1,726,906
State			
ALL OTHER STATE REVENUES	1,776,299	453,338	991,530
OTHER STATE APPORT-CURR YEAR	1,799,321	1,106,788	1,560,660
STATE LOTTERY REVENUE	34,186	28,778	46,469
State Total	3,609,806	1,588,904	2,598,659
Local			
ALL OTHER FEES AND CONTRACTS	1,635,119	192,201	2,382,934
ALL OTHER LOCAL REVENUES	196,803	6,350	104,028
TSF OF APPORT FROM DIST/CH SCH	8,755,782	4,234,314	9,544,573
Local Total	10,587,704	4,432,865	12,031,535
Contributions			
CONTRIBUTIONS FROM REST REV	707,650	-	469,834
CONTRIBUTIONS TO SP ED PROGRAM	(707,650)	-	(469,834)
Contributions Total	-	-	-
<b>Revenues Total</b>	<b>23,011,451</b>	<b>6,021,769</b>	<b>23,325,085</b>
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	264,515	224,800	272,453
CERT PUPIL SUPPORT ~ REGULAR	905,153	456,990	904,875
CERTIFICATED TEACHER ~ REGULAR	5,940,755	5,429,149	5,900,719
CERTIFICATED TEACHER~EXTRA DTY	20,000	1,326	10,000
COORDINATOR/PROGRAM MANAGER	515,653	520,480	518,306
DIRECTOR	173,586	174,425	163,176
MCOE SALARY SAVINGS	(952,740)	-	(550,393)
OTHER CERT SUPVS & ADMIN SALAR	40,976	26,246	109,662
PROFESSIONAL EXPERT	111,604	105,701	22,683
TEACHER SUBSTITUTE ~ ILLNESS	-	3,180	-
TEACHER SUBSTITUTES	100,545	66,565	90,000
Certificated Total	7,120,047	7,008,862	7,441,481
Classified			
CLASSIFIED SUPPORT ~ OVERTIME	3,500	3,442	4,000
CLASSIFIED SUPPORT ~ REGULAR	53,116	63,735	69,644
CLERICAL & OFFICE ~ EXTRA HIRE	11,000	5,317	11,000
CLERICAL & OFFICE ~ OVERTIME	2,000	1,600	2,000



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
INSTRUCTIONAL AIDE ~ REGULAR	3,389,157	2,758,574	3,574,656
INSTRUCTIONAL AIDE~EXTRA HIRE	41,500	11,722	41,500
INSTRUCTIONAL AIDES - SUBS	196,000	94,747	196,000
LVN	142,624	120,636	162,557
MCOE SALARY SAVINGS	(634,237)	-	(296,350)
OCCUPATIONAL THERAPISTS	324,759	267,095	363,921
OTHER CLASSIFIED SALARIES	3,880	2,823	5,512
OTHER SUPPORT SALARIES	49,771	49,771	51,096
PROFESSIONAL EXPERT	104,350	113,359	127,706
SECRETARIAL SALARIES	325,472	273,757	388,360
<b>Classified Total</b>	<b>4,012,892</b>	<b>3,766,578</b>	<b>4,701,602</b>
<b>Benefits</b>			
CAR ALLOWANCE CERTIFICATED BEN	2,100	1,925	2,100
CASH IN LIEU CERTIFICATED	10,800	9,900	10,800
CASH IN LIEU CLASSIFIED	3,600	3,300	3,600
HEALTH & WELFARE CERTIFICATED	828,303	642,063	912,362
HEALTH & WELFARE CLASSIFIED	1,372,698	956,648	1,637,119
MCOE CERT SALARY SAVINGS	(46,377)	-	(290,914)
MCOE CLASS SALARY SAVINGS	(370,463)	-	(212,905)
MEDICARE - CERTIFICATED	111,459	95,024	120,884
MEDICARE - CLASSIFIED	67,766	52,514	75,876
OPEB ACTIVE EMPLOYEE-CERTIFICA	12,983	9,735	13,094
OPEB ACTIVE EMPLOYEE-CLASSIFIED	20,485	15,169	20,562
OPEB ALLOCATED - CERTIFICATED	18,328	14,877	18,441
OPEB ALLOCATED - CLASSIFIED	9,905	7,651	10,717
PERS ~ CERTIFICATED POSITIONS	34,519	38,568	38,845
PERS ~ CLASSIFIED POSITIONS	964,456	729,242	1,194,449
SOCIAL SECURITY (OASDI) ~ CERT	10,340	12,456	10,513
SOCIAL SECURITY (OASDI)~CLASSI	289,687	223,272	324,119
STRS ~ CERTIFICATED POSITIONS	1,273,922	1,070,485	1,378,093
STRS ~ CLASSIFIED POSITIONS	-	2,446	-
UNEMPLOYMENT INS ~ CLASSIFIED	2,361	1,857	64,428
UNEMPLOYMENT INS CERTIFICATED	3,850	3,485	102,546
WORKERS COMP ~ CERTIFICATED	121,337	105,002	125,450
WORKERS COMP ~ CLASSIFIED	70,369	56,110	78,814
<b>Benefits Total</b>	<b>4,812,428</b>	<b>4,051,729</b>	<b>5,638,993</b>
<b>Books &amp; Supplies</b>			
CLASSROOM SUPPLIES	49,202	15,266	26,742
MATERIALS & SUPPLIES	236,161	96,510	203,288
NONCAPITALIZED EQUIPMENT	19,726	5,118	25,000
OFFICE SUPPLIES	5,000	3,938	5,000
PRINTER TONER	500	238	500
<b>Books &amp; Supplies Total</b>	<b>310,589</b>	<b>121,070</b>	<b>260,530</b>
<b>Services</b>			

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
BUILDING REPAIR	1,400	-	1,500
CABLE/SATELLITE	10,000	11,853	10,000
CELL PHONES	1,000	-	1,000
COMPUTER LEASE	38,906	30,855	38,906
CONFERENCES	4,256	2,755	4,245
COPIER CHARGES (COPIES)	5,000	1,788	5,000
DISPOSAL/GARBAGE REMOVAL	1,600	1,766	1,600
DUES & MEMBERSHIPS	3,749	3,076	1,500
ELECTRICAL	1,250	-	-
ELECTRICITY	28,000	21,872	28,000
EQUIPMENT REPAIR	1,920	919	2,200
FIELD TRIPS	1,000	28	3,500
LAUNDRY/CLEANING	4,900	1,400	4,900
LEGAL SERVICE	1,000	1,000	1,000
MAINTENANCE CONTRACTS/EQUIPMEN	32,417	26,190	32,617
MILEAGE	46,632	13,448	52,849
NPA CONTRACTS	848,736	911,895	95,000
NPS CONTRACTS	1,695,952	1,598,013	1,750,000
OTHER CONSULTANTS	61,583	38,352	32,288
OTHER CONTRACT SERVICES	711,724	386,617	308,428
OTHER FEES	49,440	29,866	32,421
OTHER LEASES/RENTALS	197,080	178,818	237,180
OTHER REPAIRS	8,656	6,042	8,656
OUTSIDE PRINTING	2,000	1,064	2,000
PAYMENTS TO DISTRICTS	128,389	-	128,389
PERSONNEL AGENCIES	11,500	10,000	25,000
PEST CONTROL	5,100	5,096	5,100
POSTAGE	2,500	1,663	2,500
PROF/CONSLTG SVCS & OPER EXPEN	489,452	-	840,696
PROFESSIONAL CONSULTING SVCS	7,500	7,500	-
ROOFING	2,180	2,180	1,500
SEWER	1,800	1,551	1,800
SPURR	2,000	690	2,000
SUBAGREEMENT FOR SERVICE	1,104,126	-	832,787
TELEPHONE	12,612	9,123	12,612
WATER	4,800	4,959	4,800
WORKSHOP FEES	500	-	500
Services Total	5,530,660	3,310,379	4,512,474
Capital Outlay			
ARCHITECTURAL FEES-LAND IMPRV	15,000	-	-
CONSTRUCTION MGMT FEE-LAND IMP	20,000	11,000	-
INSPECTIONS	6,000	6,000	-
OTHER FEES	1,600	1,600	-
TESTING COSTS	5,676	5,568	-

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
SITE CONSTRUCTION	165,000	158,113	-
Capital Outlay Total	213,276	182,281	-
Indirect			
INDIRECT COSTS CHARGES	1,588,449	-	1,690,134
Indirect Total	1,588,449	-	1,690,134
Expenditures Total	23,588,341	18,440,899	24,245,214
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	2,909,635	-	-
Beginning fund balance Total	2,909,635	-	-
Ending fund balance			
Unassigned Unappropriated	2,228,463	-	-
Ending fund balance Total	2,228,463	-	-
Fund Balance Total	5,138,098	-	-
<b>Special Ed Total</b>	<b>51,737,890</b>	<b>24,462,668</b>	<b>47,570,299</b>

# Early Childhood Education

The Marin County Office of Education (MCOE) Early Childhood Education (ECE) 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 for all children in Marin County. We do this by providing supports to ensure that early care and education teaching and administrative staff are able to provide healthy, nurturing and equitable learning environments for all children. Funding and conditions for this work of 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 ECE Department provides the following direct services to professionals in the early care and education community throughout Marin County.

## Assessment:

- Assesses *needs* of ECE programs and early care and education staff through annual surveys, evaluations, interviews, and data collection from valid and reliable assessment tools.
- Utilizes data to inform the ECE department's focus, process, strategies and supports including professional development, technical assistance, and coaching.
- Assesses 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).
- Provides training in Spanish and English on assessment tools to all site staff.
- Maintains iPinwheel/Hubbe data base 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:

- Provides high quality professional development by national, local and staff experts.
- Provides technical assistance and training to ECE program leaders on iPinwheel/Hubbe database; Quality Improvement Ratings and Systems Improvement, CLASS, ERS, ICP and TPOT.
- Provides training and technical assistant for educators and administrators on child assessment (observation and developmental screening) tools: Desired Results Development Profile 2015 (DRDP2015) for PreK/TK Teachers, Ages and Stages Questionnaire (ASQ) and Ages and Stages Questionnaire Social Emotional (ASQ-SE).
- Assists 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.
- Facilitates and offers technical assistance and training to educators and administrators on inclusive preschool practices.

## Coaching:

- Provides practice and relationship-based coaching for Early Childhood educators and caregivers in Marin Quality Counts (MQC) early care and education programs.
- Supports 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:

- Collaborates with community, regional and state ECE partners on the Quality Rating Improvement System (QRIS), Quality Counts California.
- Collaborates 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.
- Facilitates Inclusive practices in early care and education programs.
- Collaborates with early education partners to provide resources and support early learning programs as needed and avoid duplication of effort.
- Builds 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 childhood educators toward degree attainment or child development permit attainment or retention.
- Provides and manages incentive and stipend award program for professional growth and academic achievement.
- Promotes additional professional growth pathways for ECE Practitioners (to become assessors, coaches, mentors).
- Provides workshops in Spanish to meet needs of Spanish speaking ECE professionals.
- Ensures simultaneous Spanish-English translation of all ECE workshops and provide bi-lingual assessors, trainers, and coaches.

#### Grants Management:

- Marin Community Foundation:  
PreK-3<sup>rd</sup> and Early Childhood Education Quality Improvement Initiative
- First 5 Marin:  
Early Childhood Education Quality Improvement Project
- California Department of Education, First 5 California, California Department of Social Services:
  - Quality Counts California Local Consortia and Partnership Grant (QCC LCPG)
  - 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:  
Workforce Pathways Development
- California Department of Social Services:  
Local Planning Council (Marin County Child Care Commission)

- MCOE ECE Department Coordination Roles and Responsibilities for grants:
  - Monitors and provides current research, programs, standards, grants, and state and local issues that are relevant to Early Care and Education to the ECE Community.
  - Provides narrative, review, and inform fiscal reports for all ECE grants on quarterly basis.
  - Coordinates, manages and leverages funding to meet each grant requirements.
  - Consults with development of Inclusive Preschool program.
  - Participates in State or Regional Quality Rating Improvement System workgroups.
  - Participates in California Child Care Coordinator Association meetings.
  - Participates in California policy workgroups, informational meetings.
  
- Marin Quality Counts (MQC) Consortia:
  - Provides oversight, coordination, and reports of Quality Rating Improvement System (QRIS);
  - Coordinates 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;
  - Participates 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; and
  - Disseminates technical assistance information and ways to support public outreach, opportunities for engagement with their agency with community partners as a collaborative effort to reach all potential partners in the local QRIS efforts.
  
- Marin County Child Care Commission (Local Planning Council – LPC)
  - Coordinates Commission meetings
  - Coordinates annual Needs Assessment, Zip Code Priorities Report, County Master Plan
  - Recruits Commissioners from required sectors of the communities
  - Advocates for community childcare needs
  - Participates in Statewide meetings for Child Care Coordinators
  - Participates in Marin County Quality Counts Consortia Meetings and workgroups
  - Reports to Executive Committee of the Child Care Commission

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Early Childhood Ed</b>			
<b>Revenues</b>			
Local			
ALL OTHER FEES AND CONTRACTS	51,017	10,687	-
ALL OTHER LOCAL REVENUES	1,456,809	1,098,643	1,454,846
Local Total	1,507,826	1,109,330	1,454,846
Revenues Total	1,507,826	1,109,330	1,454,846
<b>Expenditures</b>			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	-
COORDINATOR/PROGRAM MANAGER	387,340	386,390	399,335
Certificated Total	387,340	386,390	399,335
Classified			
ACCOUNTING SUPPORT SALARIES	3,114	3,126	-
CLASS SUPV & ADM SALARY~OTHER	132,712	75,690	136,695
CLERICAL & OFFICE ~ EXTRA HIRE	1,000	-	1,000
CLERICAL & OFFICE ~ OVERTIME	2,000	73	1,000
PROFESSIONAL EXPERT	47,250	13,071	42,250
SECRETARIAL SALARIES	24,710	24,453	16,978
Classified Total	210,786	116,413	197,923
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	550	-	-
HEALTH & WELFARE CERTIFICATED	34,849	36,941	36,522
HEALTH & WELFARE CLASSIFIED	27,908	15,882	29,800
MEDICARE - CERTIFICATED	5,617	5,487	5,793
MEDICARE - CLASSIFIED	3,057	1,604	2,875
OPEB ACTIVE EMPLOYEE-CERTIFICA	480	481	480
OPEB ACTIVE EMPLOYEE-CLASSIFIED	592	254	574
OPEB ALLOCATED - CERTIFICATED	914	888	944
OPEB ALLOCATED - CLASSIFIED	382	226	367
PERS ~ CLASSIFIED POSITIONS	16,138	21,377	13,915
SOCIAL SECURITY (OASDI)~CLASSI	4,841	6,853	3,767
STRS ~ CERTIFICATED POSITIONS	62,556	62,403	67,570
STRS ~ CLASSIFIED POSITIONS	21,433	-	23,130
UNEMPLOYMENT INS ~ CLASSIFIED	107	55	2,431
UNEMPLOYMENT INS CERTIFICATED	195	193	4,914
WORKERS COMP ~ CERTIFICATED	5,830	5,814	6,012
WORKERS COMP ~ CLASSIFIED	3,174	1,663	2,974
Benefits Total	188,623	160,121	202,068
<b>Books &amp; Supplies</b>			
MATERIALS & SUPPLIES	9,518	2,272	5,810
NONCAPITALIZED EQUIPMENT	2,232	1,786	2,232
PRINTER TONER	984	670	892
SOFTWARE	8,000	-	-

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Books & Supplies Total	20,734	4,728	8,934
Services			
CONFERENCES	10,867	1,334	12,267
COPIER CHARGES (COPIES)	4,750	673	2,000
DUES & MEMBERSHIPS	150	150	750
INTERNET	3,761	1,026	1,000
MEETINGS	1,000	-	500
MILEAGE	3,000	322	3,400
OTHER CONTRACT SERVICES	732,266	456,195	462,144
OTHER LEASES/RENTALS	150	-	-
OUTSIDE PRINTING	129	129	300
PERSONNEL AGENCIES	2,000	-	1,500
POSTAGE	1,050	395	700
WORKSHOP FEES	900	-	900
Services Total	760,023	460,224	485,461
Indirect			
INDIRECT COSTS CHARGES	181,718	-	161,127
Indirect Total	181,718	-	161,127
Expenditures Total	1,749,224	1,127,876	1,454,848
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	268,453	-	-
Beginning fund balance Total	268,453	-	-
Ending fund balance			
Unassigned Unappropriated	8,700	-	-
Ending fund balance Total	8,700	-	-
Fund Balance Total	277,153	-	-
Early Childhood Ed Total	3,534,203	2,237,206	2,909,694



# 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 7<sup>th</sup> through 12<sup>th</sup> 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 7<sup>th</sup> through 12<sup>th</sup> 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 7<sup>th</sup> through 12<sup>th</sup> 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.
- **Marin County Jail**  
The educational program provided at the Marin County Jail offers incarcerated adults an opportunity to work on basic academic skills and to complete their high school education through the High School Equivalency Test (HiSET) earning a high school equivalency certificate.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Alt Ed</b>			
<b>Revenues</b>			
LCFF Sources			
EDUCATION PROTECTION ACCOUNT	10,408	8,659	11,968
LCFF TRANSFERS	1,059,827	-	1,099,284
LCFF Sources Total	1,070,235	8,659	1,111,252
Federal			
ALL OTHER FEDERAL REVENUES	418,806	270,085	250,291
Federal Total	418,806	270,085	250,291
State			
STATE LOTTERY REVENUE	11,860	3,669	15,257
State Total	11,860	3,669	15,257
Local			
ALL OTHER LOCAL REVENUES	299,267	2,725	273,267
ALL OTHER TRF FROM DIST/CH SCH	138,175	(48,046)	134,904
Local Total	437,442	(45,321)	408,171
<b>Revenues Total</b>	<b>1,938,343</b>	<b>237,092</b>	<b>1,784,971</b>
<b>Expenditures</b>			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	337,713	347,292	423,740
CERTIFICATED TEACHER~EXTRA DTY	106,000	34,749	87,204
COORDINATOR/PROGRAM MANAGER	273,022	263,021	-
DIRECTOR	-	-	170,493
PROFESSIONAL EXPERT	4,050	2,160	3,000
TEACHER SUBSTITUTES	9,000	743	6,000
Certificated Total	729,785	647,965	690,437
Classified			
BUSINESS EDUCATION LIAISON	14,118	13,451	15,856
CLASS ASSIST SUPERINTENDENT	23,158	23,158	23,827
CLASSIFIED SUPPORT ~ OVERTIME	4,000	1,355	4,000
CLASSIFIED SUPPORT ~ REGULAR	14,792	14,798	15,200
CLERICAL & OFFICE ~ OVERTIME	300	678	1,050
INSTRUCTIONAL AIDES - SUBS	8,300	-	7,000
OTHER SUPPORT SALARIES	12,298	12,298	13,246
PROFESSIONAL EXPERT	14,700	9,600	-
SECRETARIAL SALARIES	113,993	114,596	145,475
SUPERVISOR	91,159	90,593	182,264
Classified Total	296,818	280,527	407,918
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	598	550	598
HEALTH & WELFARE CERTIFICATED	69,005	67,945	72,334
HEALTH & WELFARE CLASSIFIED	43,788	41,833	68,556
MEDICARE - CERTIFICATED	10,583	9,396	10,064
MEDICARE - CLASSIFIED	4,303	3,911	5,996

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OPEB ACTIVE EMPLOYEE-CERTIFICA	1,073	797	1,086
OPEB ACTIVE EMPLOYEE-CLASSIFIED	657	651	911
OPEB ALLOCATED - CERTIFICATED	1,447	1,251	1,416
OPEB ALLOCATED - CLASSIFIED	638	612	957
PERS ~ CERTIFICATED POSITIONS	-	4,128	-
PERS ~ CLASSIFIED POSITIONS	52,643	55,580	61,980
SOCIAL SECURITY (OASDI) ~ CERT	-	1,236	-
SOCIAL SECURITY (OASDI)~CLASSI	15,183	16,218	16,211
STRS ~ CERTIFICATED POSITIONS	117,861	99,217	116,829
STRS ~ CLASSIFIED POSITIONS	6,864	-	23,932
UNEMPLOYMENT INS ~ CLASSIFIED	148	135	5,087
UNEMPLOYMENT INS CERTIFICATED	366	324	8,537
WORKERS COMP ~ CERTIFICATED	10,985	9,752	10,441
WORKERS COMP ~ CLASSIFIED	4,471	4,089	6,219
Benefits Total	340,613	317,625	411,154
Books & Supplies			
BOOKS AND REFERENCE MATERIALS	4,000	296	4,000
CLASSROOM SUPPLIES	2,000	-	1,000
MATERIALS & SUPPLIES	52,018	22,675	58,310
NONCAPITALIZED EQUIPMENT	19,842	12,356	3,000
OFFICE SUPPLIES	-	-	500
PRINTER TONER	4,000	-	-
WORKSHOP SUPPLIES	200	-	200
Books & Supplies Total	82,060	35,327	67,010
Services			
CABLE/SATELLITE	1,500	2,301	1,500
COMPUTER LEASE	5,042	-	5,112
CONFERENCES	6,000	2,281	-
COPIER CHARGES (COPIES)	1,500	908	2,000
DISPOSAL/GARBAGE REMOVAL	1,800	1,224	1,800
DUES & MEMBERSHIPS	2,140	2,140	2,140
ELECTRICITY	14,000	10,258	14,000
EQUIPMENT REPAIR	4,400	2,700	5,200
FIELD TRIPS	-	-	4,442
INTERNET	22,320	21,600	3,000
MAINTENANCE CONTRACTS/EQUIPMEN	12,500	8,917	12,500
MILEAGE	400	-	400
OTHER CONTRACT SERVICES	142,842	54,621	86,473
OTHER FEES	555	99	555
OTHER LEASES/RENTALS	1,000	1,000	1,000
OTHER REPAIRS	2,500	1,884	2,500
POSTAGE	900	658	900
PROF/CONSLTG SVCS & OPER EXPEN	52,492	-	17,322
SEWER	675	-	675

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
SPURR	750	102	750
SUBAGREEMENT FOR SERVICE	261,799	248,440	178,167
TELEPHONE	1,500	233	1,500
TRANSFERS OF DIRECT COSTS	-	-	-
WATER	2,450	856	2,450
WORKSHOP FEES	4,000	-	1,500
Services Total	543,065	360,222	345,886
Indirect			
INDIRECT COSTS CHARGES	154,007	-	162,485
Indirect Total	154,007	-	162,485
Expenditures Total	2,146,348	1,641,666	2,084,890
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	111,131	-	-
Beginning fund balance Total	111,131	-	-
Ending fund balance			
Unassigned Unappropriated	90,280	-	-
Ending fund balance Total	90,280	-	-
Fund Balance Total	201,411	-	-
<b>Alt Ed Total</b>	<b>4,286,102</b>	<b>1,878,758</b>	<b>3,869,861</b>



# **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.

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. 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) represents 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 each year to help sustain and grow CTE in Marin County schools, though the potential for future CTE funding will be severely limited by the budget challenges brought on by the COVID-19 pandemic.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>CCR</b>			
<b>Revenues</b>			
State			
ALL OTHER STATE REVENUES	1,283,983	1,008,310	1,637,048
State Total	1,283,983	1,008,310	1,637,048
Local			
ALL OTHER FEES AND CONTRACTS	64,704	-	64,704
ALL OTHER LOCAL REVENUES	175,000	152,058	190,000
Local Total	239,704	152,058	254,704
Contributions			
CONTRIBUTIONS FR UNRESTR REV	599,509	-	671,574
Contributions Total	599,509	-	671,574
<b>Revenues Total</b>	<b>2,123,196</b>	<b>1,160,368</b>	<b>2,563,326</b>
<b>Expenditures</b>			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	45,385	-	44,307
COORDINATOR/PROGRAM MANAGER	148,695	148,695	154,273
DIRECTOR	53,257	38,665	54,750
PROFESSIONAL EXPERT	30,140	20,665	20,875
TEACHER SUBSTITUTES	1,000	-	1,000
Certificated Total	278,477	208,025	275,205
Classified			
BUSINESS EDUCATION LIAISON	203,431	164,669	247,734
CLASS ASSIST SUPERINTENDENT	40,631	40,631	41,804
CLASS SUPV & ADM SALARY~OTHER	22,272	22,269	23,069
CLERICAL & OFFICE ~ OVERTIME	500	853	500
MCOE SALARY SAVINGS	(39,299)	-	-
PROFESSIONAL EXPERT	37,032	-	-
SECRETARIAL SALARIES	51,597	51,661	52,639
SUPERVISOR	236,348	191,188	260,432
Classified Total	552,512	471,271	626,178
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,050	963	1,051
CASH IN LIEU CLASSIFIED	3,600	3,300	3,600
HEALTH & WELFARE CERTIFICATED	26,977	14,155	41,406
HEALTH & WELFARE CLASSIFIED	81,480	54,830	121,351
MCOE CLASS SALARY SAVINGS	(18,494)	-	-
MEDICARE - CERTIFICATED	4,038	2,825	3,926
MEDICARE - CLASSIFIED	7,324	6,801	7,783
OPEB ACTIVE EMPLOYEE-CERTIFICA	417	223	422
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,568	1,087	1,688
OPEB ALLOCATED - CERTIFICATED	583	428	605
OPEB ALLOCATED - CLASSIFIED	1,519	1,070	1,704
PERS ~ CERTIFICATED POSITIONS	11,025	8,003	12,543

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
PERS ~ CLASSIFIED POSITIONS	81,142	68,785	100,952
SOCIAL SECURITY (OASDI) ~ CERT	2,562	2,552	2,658
SOCIAL SECURITY (OASDI)~CLASSI	23,281	19,615	26,285
STRS ~ CERTIFICATED POSITIONS	36,373	24,013	36,540
STRS ~ CLASSIFIED POSITIONS	32,270	21,958	38,048
UNEMPLOYMENT INS ~ CLASSIFIED	297	237	8,194
UNEMPLOYMENT INS CERTIFICATED	141	99	3,329
WORKERS COMP ~ CERTIFICATED	4,192	2,952	4,074
WORKERS COMP ~ CLASSIFIED	8,907	7,125	10,025
Benefits Total	310,252	241,021	426,184
Books & Supplies			
MATERIALS & SUPPLIES	25,831	3,878	18,450
WORKSHOP SUPPLIES	250	-	250
Books & Supplies Total	26,081	3,878	18,700
Services			
CONFERENCES	1,332	200	836
COPIER CHARGES (COPIES)	800	576	800
DUES & MEMBERSHIPS	272	-	272
EQUIPMENT REPAIR	600	-	600
MILEAGE	1,600	-	1,600
OTHER CONTRACT SERVICES	138,369	61,466	33,154
OTHER FEES	2,079	1,300	779
OUTSIDE PRINTING	2,160	-	2,160
POSTAGE	260	12	251
PROF/CONSLTG SVCS & OPER EXPEN	32,981	-	25,257
SUBAGREEMENT FOR SERVICE	661,043	-	975,273
TELEPHONE	300	54	246
WORKSHOP FEES	725	-	225
Services Total	842,521	63,608	1,041,453
Indirect			
INDIRECT COSTS CHARGES	153,591	-	175,607
Indirect Total	153,591	-	175,607
Expenditures Total	2,163,434	987,803	2,563,327
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	428,315	-	-
Beginning fund balance Total	428,315	-	-
Ending fund balance			
Unassigned Unappropriated	376,374	-	-
Ending fund balance Total	376,374	-	-
Fund Balance Total	804,689	-	-
CCR Total	5,091,319	2,148,171	5,126,653

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Safe Schools</b>			
<b>Revenues</b>			
Local			
ALL OTHER FEES AND CONTRACTS	61,000	59,858	-
ALL OTHER LOCAL REVENUES	700,000	700,000	-
Local Total	761,000	759,858	-
<b>Revenues Total</b>	761,000	759,858	-
<b>Expenditures</b>			
Services			
SUBAGREEMENT FOR SERVICE	761,000	677,785	-
Services Total	761,000	677,785	-
<b>Expenditures Total</b>	761,000	677,785	-
<b>Safe Schools Total</b>	<b>1,522,000</b>	<b>1,437,643</b>	<b>-</b>



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Adult</b>			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	69,803	-	-
Local Total	69,803	-	-
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	-	-
Contributions Total	-	-	-
Revenues Total	69,803	-	-
Expenditures			
Certificated			
CERTIFICATED TEACHER~EXTRA DTY	44,068	-	-
Certificated Total	44,068	-	-
Classified			
CLERICAL & OFFICE ~ OVERTIME	-	23	-
SECRETARIAL SALARIES	7,383	7,379	-
Classified Total	7,383	7,402	-
Benefits			
HEALTH & WELFARE CLASSIFIED	1,325	1,280	-
MEDICARE - CERTIFICATED	639	-	-
MEDICARE - CLASSIFIED	107	106	-
OPEB ACTIVE EMPLOYEE-CLASSIFIED	20	20	-
OPEB ALLOCATED - CLASSIFIED	18	17	-
PERS ~ CLASSIFIED POSITIONS	1,528	1,527	-
SOCIAL SECURITY (OASDI)~CLASSI	458	456	-
STRS ~ CERTIFICATED POSITIONS	7,117	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	4	4	-
UNEMPLOYMENT INS CERTIFICATED	22	-	-
WORKERS COMP ~ CERTIFICATED	663	-	-
WORKERS COMP ~ CLASSIFIED	111	111	-
Benefits Total	12,012	3,521	-
Indirect			
INDIRECT COSTS CHARGES	6,350	-	-
Indirect Total	6,350	-	-
Expenditures Total	69,813	10,923	-
Adult Total	139,616	10,923	-

## DISTRICT SERVICES

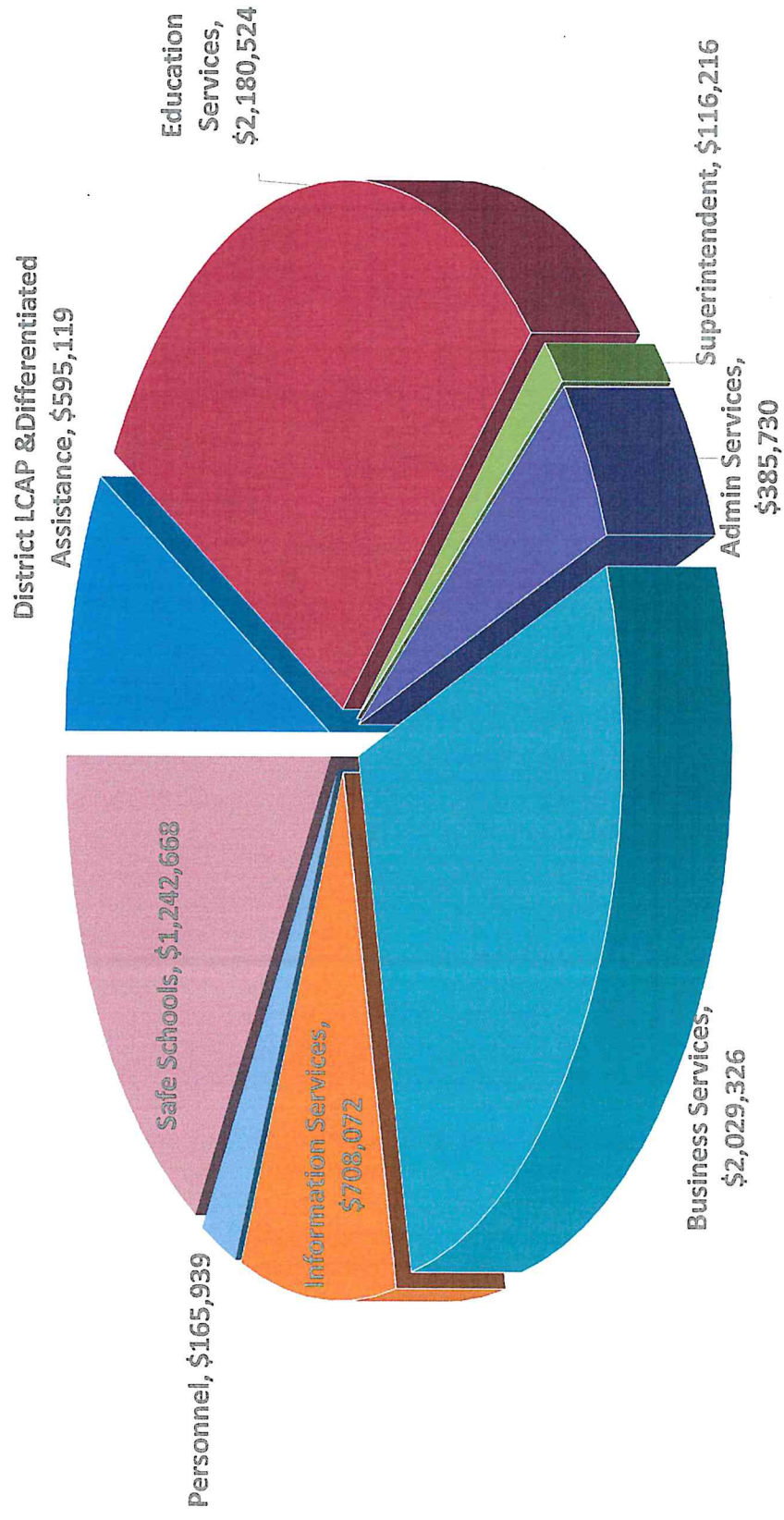
Marin County Office of Education  
2021-22 Budget  
District Support Services

	System of Support	Ed Services	Superintendent	Admin Services	Business Services	Info Services	Personnel	Safe Schools	Total
<b>Revenues</b>									
LCFF Sources	566,667	501,367	116,216	281,824	2,029,326		165,939		3,661,339
Federal	28,450	150,268						278,769	457,487
State		565,555						-	565,555
Local	-	933,274		103,906	-	657,514		-	1,694,694
Contributions		30,068				250,557		373,859	654,484
<b>Revenues Total</b>	<b>595,117</b>	<b>2,180,532</b>	<b>116,216</b>	<b>385,730</b>	<b>2,029,326</b>	<b>908,071</b>	<b>165,939</b>	<b>652,628</b>	<b>7,033,559</b>
<b>Expenditures</b>									
Certificated	149,473	323,544		-				63,872	536,889
Classified	130,422	354,808	82,723	289,194	1,245,874	237,356	112,911	173,367	2,626,655
Benefits	100,186	267,967	33,493	96,536	566,207	109,797	53,028	88,266	1,315,480
Books & Supplies	-	55,920			43,800	13,500		190,472	303,692
Services	211,785	993,774			173,445	188,250		726,691	2,293,945
Capital Outlay						-		-	-
Indirect	3,253	184,511						-	187,764
Debt Service						159,169			159,169
<b>Expenditures Total</b>	<b>595,119</b>	<b>2,180,524</b>	<b>116,216</b>	<b>385,730</b>	<b>2,029,326</b>	<b>708,072</b>	<b>165,939</b>	<b>1,242,668</b>	<b>7,423,594</b>
<b>Excess ( Deficiency ) of Revenues over Expenditures</b>	<b>(2)</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,999</b>	<b>-</b>	<b>(590,040)</b>	<b>(390,035)</b>

# District Services

*Expenditures by Source*

2021-2022 Budget



Total \$7,423,594



# 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 18 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 18 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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>System of Support</b>			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	566,667	-	566,667
LCFF Sources Total	566,667	-	566,667
Federal			
ALL OTHER FEDERAL REVENUES	39,514	10,989	28,450
Federal Total	39,514	10,989	28,450
Local			
ALL OTHER LOCAL REVENUES	-	16,000	-
Local Total	-	16,000	-
Revenues Total	606,181	26,989	595,117
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	-
COORDINATOR/PROGRAM MANAGER	30,075	32,045	30,978
DIRECTOR	128,985	134,905	109,495
PROFESSIONAL EXPERT	9,000	9,000	9,000
Certificated Total	168,060	175,950	149,473
Classified			
ACCOUNTING SUPPORT SALARIES	14,264	14,264	15,356
BUSINESS MANAGER	28,538	28,543	29,768
CLASS ASSIST SUPERINTENDENT	35,901	35,801	36,956
CLERICAL & OFFICE ~ OVERTIME	-	894	-
PROFESSIONAL EXPERT	450	-	450
SECRETARIAL SALARIES	18,346	15,510	19,711
SUPERVISOR	5,349	5,104	9,879
SUPERVISOR/ACCOUNTANT	16,914	16,915	18,302
Classified Total	119,762	117,031	130,422
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	-	825	-
HEALTH & WELFARE CERTIFICATED	16,446	11,355	11,088
HEALTH & WELFARE CLASSIFIED	14,214	12,665	15,385
MEDICARE - CERTIFICATED	2,437	2,510	2,169
MEDICARE - CLASSIFIED	1,737	1,667	1,897
OPEB ACTIVE EMPLOYEE-CERTIFICA	218	226	146
OPEB ACTIVE EMPLOYEE-CLASSIFIED	189	180	190
OPEB ALLOCATED - CERTIFICATED	377	370	334
OPEB ALLOCATED - CLASSIFIED	270	261	289
PERS ~ CLASSIFIED POSITIONS	23,683	23,353	27,618
SOCIAL SECURITY (OASDI)~CLASSI	6,087	6,213	6,440
STRS ~ CERTIFICATED POSITIONS	27,228	26,012	25,292
STRS ~ CLASSIFIED POSITIONS	864	-	1,672
UNEMPLOYMENT INS ~ CLASSIFIED	60	59	1,609
UNEMPLOYMENT INS CERTIFICATED	85	89	1,840
WORKERS COMP ~ CERTIFICATED	2,529	2,648	2,250
WORKERS COMP ~ CLASSIFIED	1,803	1,774	1,967
Benefits Total	98,227	90,207	100,186
Books & Supplies			

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
MATERIALS & SUPPLIES	13,556	-	-
NONCAPITALIZED EQUIPMENT	1,444	-	-
Books & Supplies Total	15,000	-	-
Services			
CONFERENCES	58,690	16,000	40,000
OTHER CONTRACT SERVICES	15,000	878	-
PROF/CONSLTG SVCS & OPER EXPEN	126,994	-	171,785
Services Total	200,684	16,878	211,785
Indirect			
INDIRECT COSTS CHARGES	4,221	-	3,253
Indirect Total	4,221	-	3,253
Expenditures Total	605,954	400,066	595,119
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	360,519	-	-
Beginning fund balance Total	360,519	-	-
Ending fund balance			
Unassigned Unappropriated	360,519	-	-
Ending fund balance Total	360,519	-	-
Fund Balance Total	721,038	-	-
System of Support Total	1,933,173	427,055	1,190,236



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Ed Services</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS	96,951	-	501,367
LCFF Sources Total	96,951	-	501,367
Federal			
ALL OTHER FEDERAL REVENUES	222,151	76,996	150,268
CHILD NUTRITION PROGRAMS	-	4	-
Federal Total	222,151	77,000	150,268
State			
ALL OTHER STATE REVENUES	722,038	292,366	565,555
State Total	722,038	292,366	565,555
Local			
ALL OTHER FEES AND CONTRACTS	121,250	71,505	122,500
ALL OTHER LOCAL REVENUES	1,044,601	846,858	810,774
Local Total	1,165,851	918,363	933,274
Contributions			
CONTRIBUTIONS FR UNRESTR REV	28,816	-	30,068
Contributions Total	28,816	-	30,068
Revenues Total	2,235,807	1,287,729	2,180,532
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	-	-
CERTIFICATED TEACHER~EXTRA DTY	-	-	5,500
COORDINATOR/PROGRAM MANAGER	213,669	195,535	225,546
DIRECTOR	100,719	97,444	72,998
OTHER CERT SUPVS & ADMIN SALAR	-	2,189	-
PROFESSIONAL EXPERT	34,500	22,350	19,500
Certificated Total	348,888	317,518	323,544
Classified			
ACCOUNTING SUPPORT SALARIES	74,740	75,030	80,335
CLASS SUPV & ADM SALARY~OTHER	89,087	89,090	92,275
CLERICAL & OFFICE ~ OVERTIME	15,500	13,875	14,100
PROFESSIONAL EXPERT	32,625	25,760	21,625
SECRETARIAL SALARIES	175,562	162,890	146,473
SUPERVISOR	14,740	19,140	-
Classified Total	402,254	385,785	354,808
Benefits			
HEALTH & WELFARE CERTIFICATED	36,465	19,282	31,536
HEALTH & WELFARE CLASSIFIED	40,504	35,107	58,553
MEDICARE - CERTIFICATED	5,061	4,271	4,697
MEDICARE - CLASSIFIED	5,833	5,343	5,153
OPEB ACTIVE EMPLOYEE-CERTIFICA	543	525	373
OPEB ACTIVE EMPLOYEE-CLASSIFIED	824	786	775
OPEB ALLOCATED - CERTIFICATED	745	703	712
OPEB ALLOCATED - CLASSIFIED	838	777	764
PERS ~ CLASSIFIED POSITIONS	61,775	51,945	60,174
SOCIAL SECURITY (OASDI)~CLASSI	18,503	17,135	16,290
STRS ~ CERTIFICATED POSITIONS	56,352	42,686	54,748

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
STRS ~ CLASSIFIED POSITIONS	16,769	14,778	15,613
UNEMPLOYMENT INS ~ CLASSIFIED	205	185	4,372
UNEMPLOYMENT INS CERTIFICATED	221	154	3,986
WORKERS COMP ~ CERTIFICATED	5,210	4,592	4,875
WORKERS COMP ~ CLASSIFIED	6,053	5,594	5,346
Benefits Total	255,901	203,863	267,967
Books & Supplies			
MATERIALS & SUPPLIES	52,227	34,750	44,340
NONCAPITALIZED EQUIPMENT	3,000	-	-
OFFICE SUPPLIES	500	-	-
PRINTER TONER	760	372	760
WORKSHOP SUPPLIES	1,808	-	10,820
Books & Supplies Total	58,295	35,122	55,920
Services			
COMPUTER LEASE	10,230	-	10,230
CONFERENCES	38,337	26,632	19,100
COPIER CHARGES (COPIES)	8,000	1,438	7,500
DUES & MEMBERSHIPS	5,303	2,100	3,450
FIELD TRIPS	4,000	(1,240)	3,000
IMC CHARGES	50	-	50
MEETINGS	850	-	500
MILEAGE	2,027	-	1,500
OTHER CONTRACT SERVICES	1,327,453	822,731	850,638
OTHER FEES	21,589	7,191	10,589
OTHER LEASES/RENTALS	1,221	-	-
OTHER SERVICES	1,050	378	800
OUTSIDE PRINTING	12,720	5,309	11,220
PERSONNEL AGENCIES	1,500	1,000	1,500
POSTAGE	1,372	339	1,110
PROF/CONSLTG SVCS & OPER EXPEN	150,734	-	73,897
STAFF DEVELOPMENT/INSERVICE	3,540	60	3,240
WORKSHOP FEES	(8,100)	-	(4,550)
Services Total	1,581,876	865,938	993,774
Indirect			
INDIRECT COSTS CHARGES	227,078	2,736	184,511
Indirect Total	227,078	2,736	184,511
Expenditures Total	2,874,292	1,810,962	2,180,524
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	550,398	-	-
Beginning fund balance Total	550,398	-	-
Ending fund balance			
Unassigned Unappropriated	346,629	-	-
Ending fund balance Total	346,629	-	-
Fund Balance Total	897,027	-	-
Ed Services Total	6,007,126	3,098,691	4,361,056

## **Superintendent Services**

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Superintendent</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			116,216
LCFF Sources Total			116,216
Revenues Total			116,216
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	49,498	49,298	50,937
SECRETARIAL SALARIES	11,987	2,252	12,029
SUPERVISOR	10,698	10,208	19,757
Classified Total	72,183	61,758	82,723
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	2,400	1,100	1,200
HEALTH & WELFARE CLASSIFIED	6,933	4,780	8,316
MEDICARE - CLASSIFIED	1,047	885	1,201
OPEB ACTIVE EMPLOYEE-CLASSIFIED	73	57	74
OPEB ALLOCATED - CLASSIFIED	146	132	150
PERS ~ CLASSIFIED POSITIONS	12,727	12,329	14,426
SOCIAL SECURITY (OASDI)~CLASSI	2,451	2,498	2,517
STRS ~ CLASSIFIED POSITIONS	1,728	-	3,343
UNEMPLOYMENT INS ~ CLASSIFIED	36	32	1,019
WORKERS COMP ~ CLASSIFIED	1,086	946	1,247
Benefits Total	28,627	22,759	33,493
Expenditures Total	100,810	84,517	116,216
<b>Superintendent Total</b>	<b>100,810</b>	<b>84,517</b>	<b>232,432</b>

# **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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Admin Services</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			281,824
LCFF Sources Total			281,824
Local			
ALL OTHER FEES AND CONTRACTS	49,452	49,452	24,726
ALL OTHER LOCAL REVENUES	221,806	37,566	79,180
Local Total	271,258	87,018	103,906
Revenues Total	271,258	87,018	385,730
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	97,821	96,985	-
OTHER CERT SUPVS & ADMIN SALAR	65,179	42,707	-
Certificated Total	163,000	139,692	-
Classified			
ACCOUNTING SUPPORT SALARIES	42,793	42,793	46,066
CLASS SUPV & ADM SALARY~OTHER	46,441	46,467	-
CLERICAL & OFFICE ~ OVERTIME	-	1,302	-
COORDINATOR	109,268	17,233	121,374
PROFESSIONAL EXPERT	76,000	62,844	76,000
SECRETARIAL SALARIES	-	4,073	-
SUPERVISOR/ACCOUNTANT	42,284	42,287	45,754
Classified Total	316,786	216,999	289,194
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	3,000	-
CASH IN LIEU CLASSIFIED	2,700	450	-
HEALTH & WELFARE CERTIFICATED	15,230	11,488	-
HEALTH & WELFARE CLASSIFIED	24,573	15,843	34,650
MEDICARE - CERTIFICATED	2,363	2,069	-
MEDICARE - CLASSIFIED	4,594	2,995	5,872
OPEB ACTIVE EMPLOYEE-CERTIFICA	202	157	-
OPEB ACTIVE EMPLOYEE-CLASSIFIED	365	269	319
OPEB ALLOCATED - CERTIFICATED	386	319	-
OPEB ALLOCATED - CLASSIFIED	571	352	509
PERS ~ CLASSIFIED POSITIONS	45,474	31,641	21,038
SOCIAL SECURITY (OASDI)~CLASSI	13,408	9,516	5,695
STRS ~ CERTIFICATED POSITIONS	26,324	22,560	-
STRS ~ CLASSIFIED POSITIONS	15,682	-	20,537
UNEMPLOYMENT INS ~ CLASSIFIED	159	104	3,560
UNEMPLOYMENT INS CERTIFICATED	82	72	-
WORKERS COMP ~ CERTIFICATED	2,453	2,148	-
WORKERS COMP ~ CLASSIFIED	4,767	3,126	4,356
Benefits Total	159,333	106,109	96,536
Expenditures Total	639,119	462,800	385,730
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	161	-	-
Beginning fund balance Total	161	-	-

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Ending fund balance			
Unassigned Unappropriated	161	-	-
Ending fund balance Total	161	-	-
Fund Balance Total	322	-	-
<b>Admin Services Total</b>	<b>910,699</b>	<b>549,818</b>	<b>771,460</b>

# District Business Services

District (External) Business 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 18 Marin County school districts, three (3) 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 18 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, two (2) charter schools 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 17 of the 18 school districts.
- Distributing revenues received from the State and the County of Marin Treasury to the COE, all 18 districts and all four (4) charter schools.
- Processing payroll and vendor payments for the COE and 17 of the 18 school districts.

- Certifying attendance reports to the California Department of Education (CDE) for the COE and all 18 school districts.
- 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 18 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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Business Services</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			2,029,326
LCFF Sources Total			2,029,326
Local			
ALL OTHER LOCAL REVENUES	28,200	43	-
Local Total	28,200	43	-
Revenues Total	28,200	43	2,029,326
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	266,637	271,364	290,172
BUSINESS MANAGER	249,671	244,392	260,330
CLASS ASSIST SUPERINTENDENT	136,271	136,171	140,338
CLERICAL & OFFICE ~ OVERTIME	15,000	12,600	15,000
DIRECTOR	92,428	81,752	164,223
MCOE SALARY SAVINGS	(8,585)	-	-
PROFESSIONAL EXPERT	20,000	19,901	35,000
SECRETARIAL SALARIES	69,913	58,824	53,440
SUPERVISOR	5,349	5,104	9,879
SUPERVISOR/ACCOUNTANT	254,192	254,188	277,492
Classified Total	1,100,876	1,084,296	1,245,874
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	3,480	3,300	3,600
CASH IN LIEU CLASSIFIED	1,800	900	-
HEALTH & WELFARE CLASSIFIED	131,177	120,572	149,551
MEDICARE - CLASSIFIED	16,088	15,458	18,075
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,910	1,864	1,949
OPEB ALLOCATED - CLASSIFIED	2,534	2,383	2,823
PERS ~ CLASSIFIED POSITIONS	228,551	212,643	283,170
SOCIAL SECURITY (OASDI)~CLASSI	64,589	62,105	71,276
STRS ~ CLASSIFIED POSITIONS	864	-	1,672
UNEMPLOYMENT INS ~ CLASSIFIED	555	535	15,331
WORKERS COMP ~ CLASSIFIED	16,698	16,194	18,760
Benefits Total	468,246	435,954	566,207
Books & Supplies			
MATERIALS & SUPPLIES	31,719	21,232	36,000
NONCAPITALIZED EQUIPMENT	8,000	6,190	2,000
OFFICE SUPPLIES	2,000	-	2,000
PERIODICALS & MAGAZINES	840	593	800
PRINTER TONER	2,500	-	2,500
WORKSHOP SUPPLIES	500	-	500
Books & Supplies Total	45,559	28,015	43,800
Services			
AUDIT FEES	5,000	-	5,000
COMPUTER LEASE	13,000	-	9,900
CONFERENCES	12,500	3,510	10,000
COPIER CHARGES (COPIES)	2,000	350	2,000
DUES & MEMBERSHIPS	5,000	4,440	5,000



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
EMPLOYMENT COSTS	10,720	-	10,720
MEETINGS	1,500	20	1,500
MILEAGE	3,000	87	3,000
OTHER CONTRACT SERVICES	2,690	404	2,700
OTHER FEES	625	975	1,000
OUTSIDE PRINTING	167	-	200
PERSONNEL AGENCIES	39,280	-	25,000
POSTAGE	2,000	395	2,000
PROF/CONSLTG SVCS & OPER EXPEN	96,550	-	95,000
PROFESSIONAL CONSULTING SVCS	6,983	6,660	-
WORKSHOP FEES	425	-	425
Services Total	201,440	16,841	173,445
Expenditures Total	1,816,121	1,565,106	2,029,326
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	444,976	-	-
Beginning fund balance Total	444,976	-	-
Ending fund balance			
Unassigned Unappropriated	444,976	-	-
Ending fund balance Total	444,976	-	-
Fund Balance Total	889,952	-	-
Business Services Total	2,734,273	1,565,149	4,058,652

# Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 18 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, Miller Creek, 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.

Information Services provides countywide consortium contracts for educational resources through Ed1Stop services and the Contra Costa County Office of Education.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Info Services</b>			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	438,296	399,383	449,914
ALL OTHER LOCAL REVENUES	43,672	43,672	207,600
Local Total	481,968	443,055	657,514
Contributions			
CONTRIBUTIONS FR UNRESTR REV	295,011	54,800	250,557
Contributions Total	295,011	54,800	250,557
Revenues Total	776,979	497,855	908,071
Expenditures			
Classified			
BUSINESS MANAGER	7,133	7,056	7,435
CLERICAL & OFFICE ~ OVERTIME	1,500	25	1,500
DIRECTOR	84,119	83,279	58,894
OTHER SUPPORT SALARIES	141,711	103,436	49,871
SECRETARIAL SALARIES	6,925	6,924	7,109
MANAGER	27,313	27,313	112,547
Classified Total	268,701	228,033	237,356
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	2,220	2,035	2,220
HEALTH & WELFARE CLASSIFIED	30,686	22,600	27,998
MEDICARE - CLASSIFIED	3,896	2,154	3,445
OPEB ACTIVE EMPLOYEE-CLASSIFIED	426	339	371
OPEB ALLOCATED - CLASSIFIED	633	518	561
PERS ~ CLASSIFIED POSITIONS	41,352	32,909	54,382
SOCIAL SECURITY (OASDI)~CLASSI	12,334	9,212	14,324
STRS ~ CLASSIFIED POSITIONS	11,132	11,075	-
UNEMPLOYMENT INS ~ CLASSIFIED	135	115	2,922
WORKERS COMP ~ CLASSIFIED	4,044	3,462	3,574
Benefits Total	106,858	84,419	109,797
Books & Supplies			
MATERIALS & SUPPLIES	13,500	10,297	13,500
NONCAPITALIZED EQUIPMENT	7,614	-	-
PRINTER TONER	1,500	1,228	-
Books & Supplies Total	22,614	11,525	13,500
Services			
CONFERENCES	4,000	-	-
DUES & MEMBERSHIPS	4,750	4,750	-
OTHER CONTRACT SERVICES	190,444	186,425	184,250
PROFESSIONAL CONSULTING SVCS	4,000	-	4,000
Services Total	203,194	191,175	188,250
Capital Outlay			
EQUIPMENT	8,000	7,654	-
Capital Outlay Total	8,000	7,654	-
Debt Service			
DEBT SERVICE INTEREST	26,151	-	20,165
PRINCIPAL	139,004	139,004	139,004
Debt Service Total	165,155	139,004	159,169

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Expenditures Total	774,522	661,810	708,072
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	411,793	-	-
Beginning fund balance Total	411,793	-	-
Ending fund balance			
Unassigned Unappropriated	345,200	-	-
Ending fund balance Total	345,200	-	-
Fund Balance Total	756,993	-	-
<b>Info Services Total</b>	<b>2,308,494</b>	<b>1,159,665</b>	<b>1,616,143</b>

# Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 200 substitutes, extra-hire staff and professional experts, and over 600 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 also reports and keeps the Personnel Commission informed on all classified personnel matters.



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Personnel</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			165,939
LCFF Sources Total			165,939
Revenues Total			165,939
Expenditures			
Classified			
CLERICAL & OFFICE ~ OVERTIME	7,500	6,357	7,500
DIRECTOR	31,936	31,936	32,878
OTHER SUPPORT SALARIES	67,921	68,017	72,533
Classified Total	107,357	106,310	112,911
Benefits			
HEALTH & WELFARE CLASSIFIED	13,633	13,147	15,246
MEDICARE - CLASSIFIED	1,557	1,501	1,638
OPEB ACTIVE EMPLOYEE-CLASSIFIED	199	199	201
OPEB ALLOCATED - CLASSIFIED	237	225	250
PERS ~ CLASSIFIED POSITIONS	22,222	20,690	25,869
SOCIAL SECURITY (OASDI)~CLASSI	6,384	6,303	6,734
STRS ~ CLASSIFIED POSITIONS	-	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	54	53	1,390
WORKERS COMP ~ CLASSIFIED	1,616	1,600	1,700
Benefits Total	45,902	43,718	53,028
Expenditures Total	153,259	150,028	165,939
Personnel Total	153,259	150,028	331,878

# Facilities and Safe Schools

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. 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:

- 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.
- Leadership and training for school districts in Emergency Preparedness and School Site Safety through the Marin Schools Emergency Preparedness Council and Safe Schools Programs.
- Leadership in the area of Safe Schools through the Rethinking Schools Task Force to address the challenges our school community face in the age of COVID-19.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Safe Schools</b>			
Revenues			
Federal			
ALL OTHER FEDERAL REVENUES	2,079,622	737,334	278,769
Federal Total	2,079,622	737,334	278,769
State			
ALL OTHER STATE REVENUES	440,052	91,412	-
State Total	440,052	91,412	-
Local			
ALL OTHER LOCAL REVENUES	-	5,877	-
Local Total	-	5,877	-
Contributions			
CONTRIBUTIONS FR UNRESTR REV	359,045	-	373,859
Contributions Total	359,045	-	373,859
<b>Revenues Total</b>	<b>2,878,719</b>	<b>834,623</b>	<b>652,628</b>
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	-	39,715	-
CERTIFICATED TEACHER~EXTRA DTY	-	9,436	-
COORDINATOR/PROGRAM MANAGER	-	3,411	-
DIRECTOR	62,134	100,233	63,872
OTHER CERT SUPVS & ADMIN SALAR	-	45,422	-
Certificated Total	62,134	198,217	63,872
Classified			
CLASS ASSIST SUPERINTENDENT	-	30,139	-
CLASS SUPV & ADM SALARY~OTHER	44,305	81,073	46,113
INSTRUCTIONAL AIDE~EXTRA HIRE	-	-	116,754
PROFESSIONAL EXPERT	7,000	7,465	10,500
SUPERVISOR	4,180	46,500	-
Classified Total	55,485	165,177	173,367
Benefits			
HEALTH & WELFARE CERTIFICATED	4,292	15,376	4,851
HEALTH & WELFARE CLASSIFIED	5,060	16,016	4,574
MEDICARE - CERTIFICATED	901	2,831	927
MEDICARE - CLASSIFIED	805	2,291	2,551
OPEB ACTIVE EMPLOYEE-CERTIFICA	63	224	64
OPEB ACTIVE EMPLOYEE-CLASSIFIED	68	238	60
OPEB ALLOCATED - CERTIFICATED	147	420	152
OPEB ALLOCATED - CLASSIFIED	115	367	110
PERS ~ CERTIFICATED POSITIONS	12,862	21,517	14,634
PERS ~ CLASSIFIED POSITIONS	10,620	23,672	40,291
SOCIAL SECURITY (OASDI) ~ CERT	2,988	4,861	3,099
SOCIAL SECURITY (OASDI)~CLASSI	3,181	6,243	10,904
STRS ~ CERTIFICATED POSITIONS	-	14,713	-
STRS ~ CLASSIFIED POSITIONS	675	7,002	-
UNEMPLOYMENT INS ~ CLASSIFIED	27	82	2,164
UNEMPLOYMENT INS CERTIFICATED	31	100	786
WORKERS COMP ~ CERTIFICATED	935	2,982	962
WORKERS COMP ~ CLASSIFIED	835	2,463	2,137

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Benefits Total	43,605	121,398	88,266
Books & Supplies			
MATERIALS & SUPPLIES	366,633	254,472	190,472
NONCAPITALIZED EQUIPMENT	6,000	1,066	-
Books & Supplies Total	372,633	255,538	190,472
Services			
FINGERPRINTING	89	103	-
MILEAGE	1,000	266	1,000
OTHER CONTRACT SERVICES	5,884	5,563	6,000
PERSONNEL AGENCIES	5,450	4,500	6,000
PROF/CONSLTG SVCS & OPER EXPEN	798,667	-	215,051
TELEPHONE	-	1,849	-
TRANSFERS OF DIRECT COSTS	400,000	-	498,640
WORKSHOP FEES	550	-	-
Services Total	1,211,640	12,281	726,691
Indirect			
INDIRECT COSTS CHARGES	24,507	-	-
Indirect Total	24,507	-	-
Expenditures Total	1,770,004	752,611	1,242,668
<b>Safe Schools Total</b>	<b>4,648,723</b>	<b>1,587,234</b>	<b>1,895,296</b>

# COMMUNITY SERVICES

Marin County Office of Education  
2021-22 Budget  
Community Services

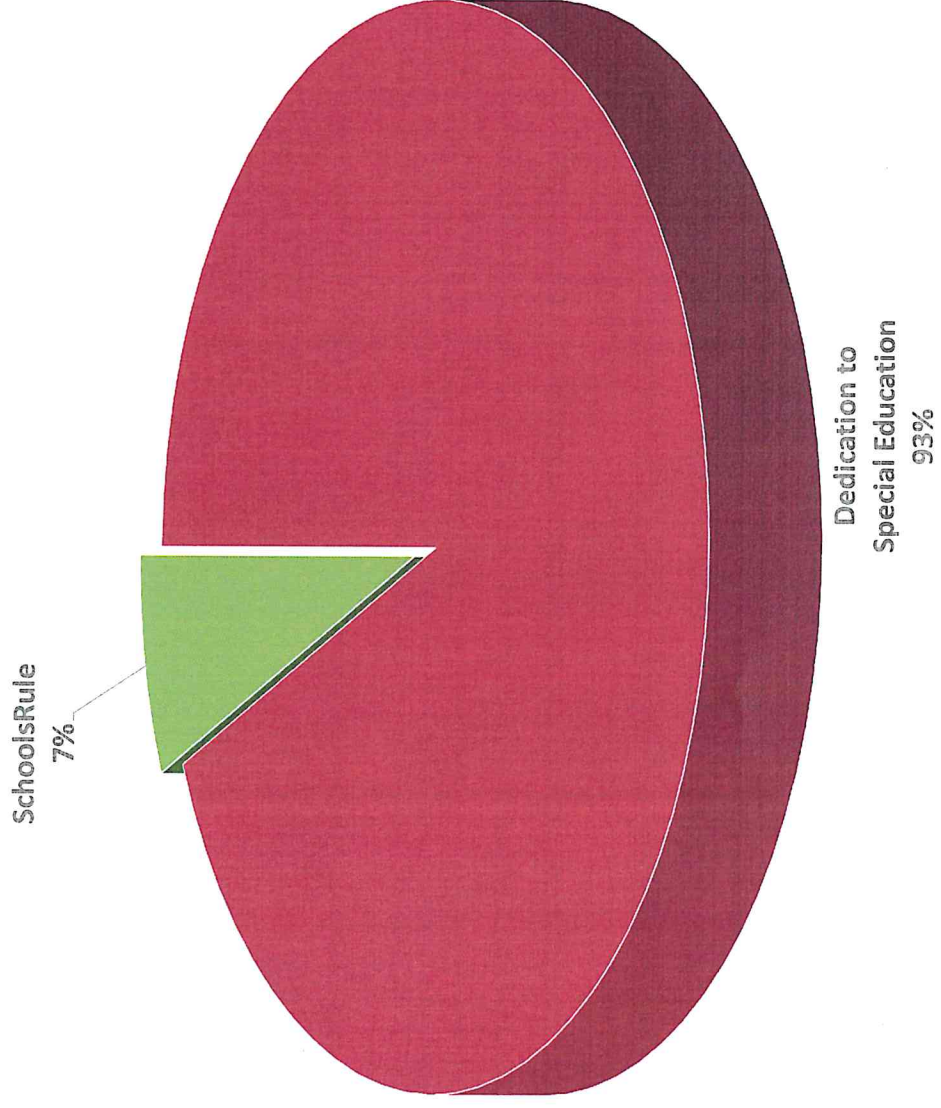
	DSE	Total
<b>Revenues</b>		
Local	180,000	180,000
<b>Revenues Total</b>	<b>180,000</b>	<b>180,000</b>
<b>Expenditures</b>		
Classified	11,000	11,000
Benefits	3,210	3,210
Books & Supplies	168,500	168,500
Services	103,500	103,500
Capital Outlay	-	-
<b>Expenditures Total</b>	<b>286,210</b>	<b>286,210</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(106,210)</b>	<b>(106,210)</b>



# Community Services

*Expenditures by Source*

2021-2022 Budget



Total \$306,210

## **Dedication to Special Education**

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>DSE</b>			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	70,930	111,391	180,000
Local Total	70,930	111,391	180,000
Revenues Total	70,930	111,391	180,000
Expenditures			
Classified			
CLASSIFIED SUPPORT~EXTRA HIRE	500	-	1,000
PROFESSIONAL EXPERT	26,475	26,475	10,000
Classified Total	26,975	26,475	11,000
Benefits			
MEDICARE - CLASSIFIED	392	135	167
PERS ~ CLASSIFIED POSITIONS	5,481	1,933	344
SOCIAL SECURITY (OASDI)~CLASSI	1,672	579	2,384
UNEMPLOYMENT INS ~ CLASSIFIED	13	5	141
WORKERS COMP ~ CLASSIFIED	406	141	174
Benefits Total	7,964	2,793	3,210
Books & Supplies			
MATERIALS & SUPPLIES	141,700	115,687	167,000
NONCAPITALIZED EQUIPMENT	11,400	1,386	-
SOFTWARE	-	-	1,500
Books & Supplies Total	153,100	117,073	168,500
Services			
MILEAGE	500	-	-
OTHER CONTRACT SERVICES	62,500	50,906	83,000
OTHER FEES	15,800	14,439	1,000
OUTSIDE PRINTING	12,500	5,890	18,500
POSTAGE	3,166	2,221	1,000
Services Total	94,466	73,456	103,500
Capital Outlay			
BUILDINGS & IMPROVEMNT OF BLDG	10,000	-	-
Capital Outlay Total	10,000	-	-
Expenditures Total	292,505	219,797	286,210
Fund Balance			
Beginning fund balance			
BEGINNING FUND BALANCE	706,423	-	-
Beginning fund balance Total	706,423	-	-
Ending fund balance			
Unassigned Unappropriated	484,849	-	-
Ending fund balance Total	484,849	-	-
Fund Balance Total	1,191,272	-	-
<b>DSE Total</b>	<b>1,554,707</b>	<b>331,188</b>	<b>466,210</b>

# MCOE OPERATIONS

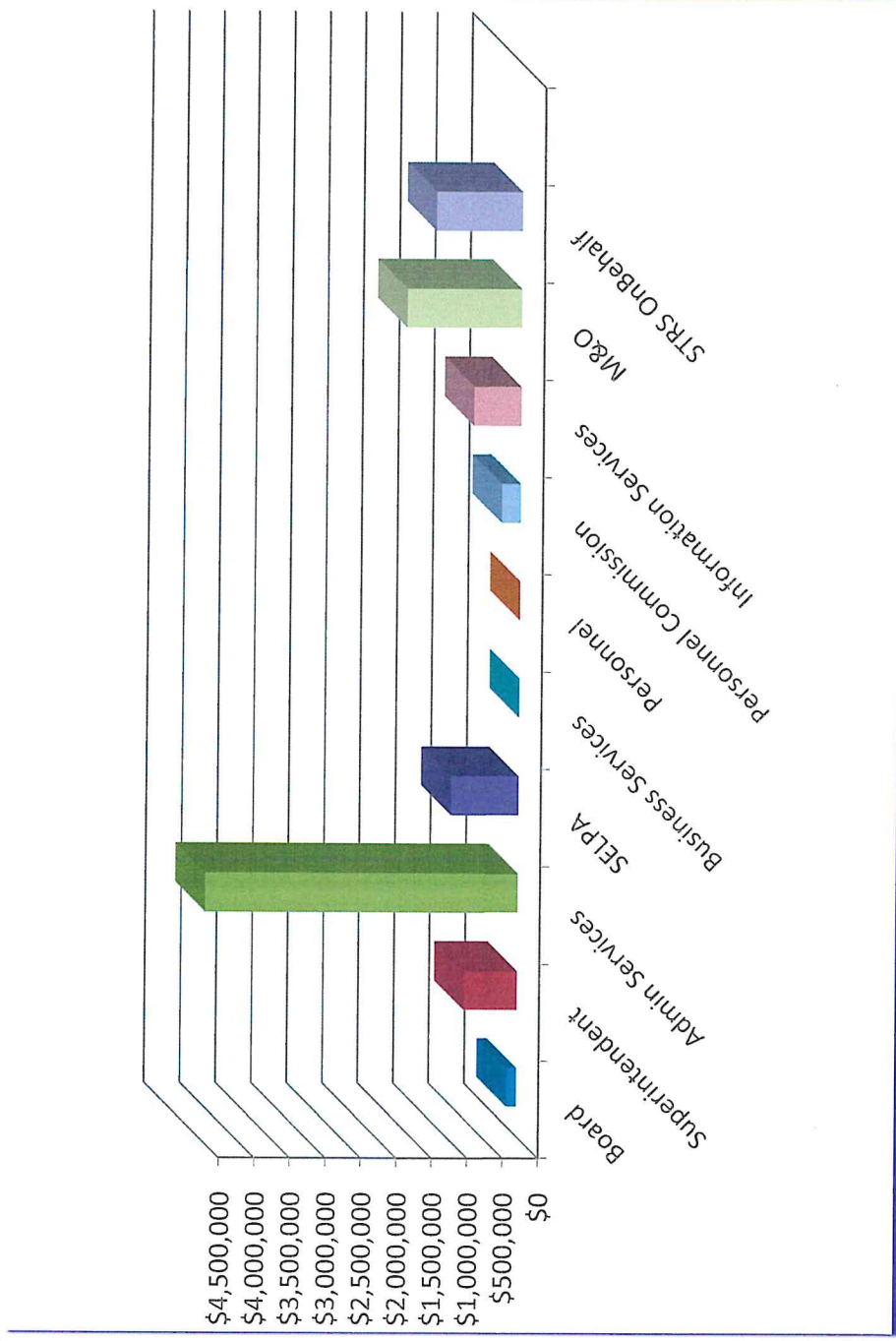
Marin County Office of Education  
2021-22 Budget  
MCOE Operations

Revenues	Board	Superintendent	Admin Services	SELPA	Business Services	Personnel	Personnel Commission	Info Services	M&O	STRS OnBehalf	Total
LCFF Sources	138,271	751,652	5,483,680	372,475		2,600	263,474	496,461	553,780	1,213,132	8,059,793
State			75,000	534,716							1,825,448
Local			675,805	-				140,500	25,000		841,305
Contributions		-	(1,936,813)						610,755		(1,326,058)
Interfund In			102,183								102,183
<b>Revenues Total</b>	<b>138,271</b>	<b>751,652</b>	<b>4,399,855</b>	<b>907,191</b>	-	<b>2,600</b>	<b>263,474</b>	<b>636,961</b>	<b>1,189,535</b>	<b>1,213,132</b>	<b>9,502,671</b>
<b>Expenditures</b>											
Certificated		350,188	685,620	486,849		45,949			63,872		1,632,478
Classified	16,800	196,458	842,302	112,857	1,036,782	178,042	128,089	545,972	408,998		3,466,300
Benefits	108,297	177,615	463,880	211,885	477,030	99,773	102,935	265,860	242,506	1,213,132	3,362,913
Books & Supplies	624	6,500	61,300	5,500	40,968	12,075	1,525	60,600	87,000		276,092
Services	12,550	20,891	315,356	30,587	128,668	26,537	30,925	259,375	574,506		1,399,395
Capital Outlay									400,000		400,000
Other Outgo			1,455,805								1,455,805
Indirect			(89,370)	103,727	(1,683,448)	(359,776)		(462,773)	(158,214)		(2,649,854)
Interfund Out			664,962								664,962
<b>Expenditures Total</b>	<b>138,271</b>	<b>751,652</b>	<b>4,399,855</b>	<b>951,405</b>	-	<b>2,600</b>	<b>263,474</b>	<b>669,034</b>	<b>1,618,668</b>	<b>1,213,132</b>	<b>10,008,091</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	(44,214)	-	-	-	(32,073)	(429,133)	-	(505,420)

# County Office Operations

*Expenditures by Source*

2021-2022 Budget



Total \$10,008,091



## **Superintendent and Governing Board**

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Superintendent</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			751,652
LCFF Sources Total			751,652
Local			
ALL OTHER LOCAL REVENUES	-	6,000	-
Local Total	-	6,000	-
Revenues Total	-	6,000	751,652
Expenditures			
Certificated			
SUPERINTENDENT	340,337	340,337	350,188
Certificated Total	340,337	340,337	350,188
Classified			
CLERICAL & OFFICE ~ OVERTIME	18,000	17,759	25,000
SECRETARIAL SALARIES	131,526	138,329	171,458
Classified Total	149,526	156,088	196,458
Benefits			
HEALTH & WELFARE CERTIFICATED	12,587	11,629	13,860
HEALTH & WELFARE CLASSIFIED	18,171	19,380	27,720
MEDICARE - CLASSIFIED	2,168	2,240	2,851
OPEB ACTIVE EMPLOYEE-CERTIFICA	181	181	182
OPEB ACTIVE EMPLOYEE-CLASSIFIED	272	292	364
OPEB ALLOCATED - CERTIFICATED	807	755	830
OPEB ALLOCATED - CLASSIFIED	312	304	408
OTHER BENEFITS CERTIFICATED	-	3,289	-
PERS ~ CLASSIFIED POSITIONS	30,952	28,634	45,011
SOCIAL SECURITY (OASDI)~CLASSI	9,271	9,576	12,182
STRS ~ CERTIFICATED POSITIONS	54,964	54,964	59,252
UNEMPLOYMENT INS ~ CLASSIFIED	75	78	2,418
UNEMPLOYMENT INS CERTIFICATED	170	-	4,308
WORKERS COMP ~ CERTIFICATED	5,122	5,122	5,271
WORKERS COMP ~ CLASSIFIED	2,250	2,349	2,958
Benefits Total	137,302	138,793	177,615
Books & Supplies			
MATERIALS & SUPPLIES	6,500	6,083	6,500
Books & Supplies Total	6,500	6,083	6,500
Services			
COMPUTER LEASE	1,291	-	1,291
COPIER CHARGES (COPIES)	8,000	1,277	8,000
DUES & MEMBERSHIPS	1,600	-	1,600
STAFF DEVELOPMENT/INSERVICE	10,000	-	10,000
Services Total	20,891	1,277	20,891
Expenditures Total	654,556	642,578	751,652
<b>Superintendent Total</b>	<b>654,556</b>	<b>648,578</b>	<b>1,503,304</b>

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Board</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			138,271
LCFF Sources Total			138,271
Revenues Total			138,271
Expenditures			
Classified			
PERSONNEL COMMISSION/BOARD	16,800	12,290	16,800
Classified Total	16,800	12,290	16,800
Benefits			
HEALTH & WELFARE CLASSIFIED	85,420	85,611	102,702
MEDICARE - CLASSIFIED	244	177	244
PERS ~ CLASSIFIED POSITIONS	3,477	-	3,849
SOCIAL SECURITY (OASDI)~CLASSI	1,042	756	1,042
UNEMPLOYMENT INS ~ CLASSIFIED	8	-	207
WORKERS COMP ~ CLASSIFIED	253	185	253
Benefits Total	90,444	86,729	108,297
Books & Supplies			
MATERIALS & SUPPLIES	200	-	200
WORKSHOP SUPPLIES	424	-	424
Books & Supplies Total	624	-	624
Services			
CONFERENCES	3,000	249	3,000
MEETINGS	3,300	75	3,300
MILEAGE	2,430	23	2,430
OTHER FEES	2,970	41	2,970
POSTAGE	850	755	850
ELECTIONS	164,000	30,124	-
Services Total	176,550	31,267	12,550
Expenditures Total	284,418	130,286	138,271
<b>Board Total</b>	<b>284,418</b>	<b>130,286</b>	<b>276,542</b>

# **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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Admin Services</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			5,483,680
LCFF Sources Total			5,483,680
State			
MANDATED COST REIMBURSEMENTS	75,000	49,938	75,000
STATE LOTTERY REVENUE	-	4,348	-
State Total	75,000	54,286	75,000
Local			
ALL OTHER FEES AND CONTRACTS	29,399	33,723	34,611
ALL OTHER LOCAL REVENUES	(20,000)	70	-
INTEREST	641,194	235,396	641,194
Local Total	650,593	269,189	675,805
Contributions			
CONTRIBUTIONS FR UNRESTR REV	(1,893,268)	(54,800)	(1,936,813)
Contributions Total	(1,893,268)	(54,800)	(1,936,813)
Interfund In			
OTHER AUTH INTERFUND TF IN	110,333	-	102,183
Interfund In Total	110,333	-	102,183
Revenues Total	(1,057,342)	268,675	4,399,855
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	22,312	24,313	22,982
CERT PUPIL SUPPORT ~ REGULAR	-	4,569	-
CERTIFICATED CONTINGENCY BANK	270,000	-	270,000
CERTIFICATED TEACHER ~ REGULAR	88,010	56,172	-
CERTIFICATED TEACHER~EXTRA DTY	-	677	-
COORDINATOR/PROGRAM MANAGER	-	13,421	-
DIRECTOR	165,525	4,366	170,491
OTHER CERT SUPVS & ADMIN SALAR	-	1,000	-
PROFESSIONAL EXPERT	222,147	44,000	222,147
TEACHER SUBSTITUTES	-	711	-
Certificated Total	767,994	149,229	685,620
Classified			
ACCOUNTING SUPPORT SALARIES	-	10,000	-
BUSINESS EDUCATION LIAISON	-	2,715	-
BUSINESS MANAGER	-	3,000	-
CLASS ASSIST SUPERINTENDENT	270,267	242,501	249,514
CLASS SUPV & ADM SALARY~OTHER	28,492	33,500	-
CLASSIFIED CONTINGENCY BANK	99,696	-	100,000
CLASSIFIED SUPPORT ~ REGULAR	-	6,375	-
CLERICAL & OFFICE ~ EXTRA HIRE	5,000	-	5,000
CLERICAL & OFFICE ~ OVERTIME	10,000	5,418	10,000
COORDINATOR	36,423	5,744	40,458
DIRECTOR	-	5,000	-
INSTRUCTIONAL AIDE ~ REGULAR	-	72,837	-
LVN	-	2,167	-
MCOE SALARY SAVINGS	(242,237)	-	-

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OCCUPATIONAL THERAPISTS	-	2,595	-
OTHER CLASSIFIED SALARIES	-	-	-
OTHER SUPPORT SALARIES	-	6,000	-
PROFESSIONAL EXPERT	122,307	123,308	204,012
SECRETARIAL SALARIES	324,666	168,742	188,864
SUPERVISOR	24,071	26,969	44,454
SUPERVISOR/ACCOUNTANT	-	5,000	-
Classified Total	678,685	721,871	842,302
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	1,800	550	600
CAR ALLOWANCE CLASSIFIED BEN	5,370	6,263	6,750
CASH IN LIEU CLASSIFIED	900	150	-
HEALTH & WELFARE CERTIFICATED	14,649	22,350	15,247
HEALTH & WELFARE CLASSIFIED	50,296	40,924	57,430
MEDICARE - CERTIFICATED	7,685	2,117	9,943
MEDICARE - CLASSIFIED	11,016	9,204	12,214
OPEB ACTIVE EMPLOYEE-CERTIFICA	199	18	201
OPEB ACTIVE EMPLOYEE-CLASSIFIED	670	590	675
OPEB ALLOCATED - CERTIFICATED	445	51	460
OPEB ALLOCATED - CLASSIFIED	1,182	973	1,141
OTHER BENEFITS CERTIFICATED	-	8	-
PERS ~ CERTIFICATED POSITIONS	-	-	-
PERS ~ CLASSIFIED POSITIONS	145,583	93,329	154,734
SOCIAL SECURITY (OASDI) ~ CERT	-	152	-
SOCIAL SECURITY (OASDI)~CLASSI	36,509	30,651	35,483
STRS ~ CERTIFICATED POSITIONS	85,595	6,671	116,008
STRS ~ CLASSIFIED POSITIONS	9,114	-	14,368
UNEMPLOYMENT INS ~ CLASSIFIED	379	337	8,936
UNEMPLOYMENT INS CERTIFICATED	265	89	8,435
WORKERS COMP ~ CERTIFICATED	7,976	2,230	10,319
WORKERS COMP ~ CLASSIFIED	11,396	9,761	10,936
OTHER BENEFITS CLASSIFIED	-	8	-
Benefits Total	391,029	226,426	463,880
Books & Supplies			
GAS OIL & DIESEL	1,400	1,673	1,400
MATERIALS & SUPPLIES	18,500	1,945	18,500
NONCAPITALIZED EQUIPMENT	3,000	-	3,000
OFFICE SUPPLIES	7,000	4,000	7,000
OTHER SUPPLIES	31,100	25,106	25,600
PERIODICALS & MAGAZINES	1,516	1,377	700
PRINTER TONER	5,000	1,663	5,000
WORKSHOP SUPPLIES	100	1,500	100
Books & Supplies Total	67,616	37,264	61,300
Services			
COMPUTER LEASE	3,369	-	3,369
CONFERENCES	11,235	1,630	11,235
COPIER CHARGES (COPIES)	4,700	313	4,700
DUES & MEMBERSHIPS	27,405	26,142	27,405
EQUIPMENT RENTAL/LEASE	500	-	500



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
IMC CHARGES	(150)	-	(150)
INTEREST EXPENSE	1,500	-	1,500
LEGAL SERVICE	178,000	126,541	253,000
MEETINGS	4,520	1,436	10,020
MILEAGE	1,434	-	2,250
OTHER CONTRACT SERVICES	44,306	1,613	116,306
OTHER FEES	33,807	760	33,807
OTHER LEASES/RENTALS	9,000	-	9,000
OTHER SERVICES	3,295	631	3,295
OUTSIDE PRINTING	4,815	361	4,815
PERSONNEL AGENCIES	2,144	-	2,144
POSTAGE	2,050	1,231	2,050
PROF/CONSLTG SVCS & OPER EXPEN	200,000	-	200,000
PROFESSIONAL CONSULTING SVCS	38,000	37,750	38,000
PROPERTY & LIABILITY INSURANCE	93,263	93,263	88,050
SETTLEMENT AGREEMENTS	2,400	-	2,400
TRANSFERS OF DIRECT COSTS	-	-	(498,640)
WORKSHOP FEES	300	-	300
Services Total	665,893	291,671	315,356
Other Outgo			
ALL OTHER TRANSFERS OUT	1,308,479	-	1,455,805
Other Outgo Total	1,308,479	-	1,455,805
Indirect			
INDIRECT COSTS CHARGES			(89,370)
Indirect Total			(89,370)
Interfund Out			
OTHER AUTH INTERFUND TSF OUT	826,277	-	664,962
Interfund Out Total	826,277	-	664,962
Expenditures Total	4,705,973	1,426,461	4,399,855
<b>Admin Services Total</b>	<b>3,648,631</b>	<b>1,695,136</b>	<b>8,799,710</b>

# **Special Education Local Plan Area (SELPA)**

## **Administrative Unit**

The Marin County Special Education Local Plan Area (SELPA) works collaboratively with 18 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 Disabilities
- Professional Development
- Parent Support and Training
- Alternative Dispute Resolution
- Interagency Coordination
- Special Education Management Information System
- Fiscal Allocation and Monitoring

The governance structure of the SELPA consists of:

- An Operational Steering Committee composed of one 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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>SELPA</b>			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	388,695	-	372,475
LCFF Sources Total	388,695	-	372,475
State			
OTHER STATE APPORT-CURR YEAR	537,488	-	534,716
State Total	537,488	-	534,716
Local			
ALL OTHER LOCAL REVENUES	-	1,687	-
Local Total	-	1,687	-
Revenues Total	926,183	1,687	907,191
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	55,759	55,759	57,433
COORDINATOR/PROGRAM MANAGER	242,561	128,519	266,096
DIRECTOR	128,902	128,063	157,320
PROFESSIONAL EXPERT	55,000	91,598	6,000
Certificated Total	482,222	403,939	486,849
Classified			
PROFESSIONAL EXPERT	3,000	1,500	-
SECRETARIAL SALARIES	105,445	99,389	112,857
Classified Total	108,445	100,889	112,857
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	1,500	1,375	-
HEALTH & WELFARE CERTIFICATED	39,274	24,923	45,045
HEALTH & WELFARE CLASSIFIED	21,016	19,104	24,178
MEDICARE - CERTIFICATED	6,992	4,948	7,062
MEDICARE - CLASSIFIED	1,572	1,448	1,638
OPEB ACTIVE EMPLOYEE-CERTIFICA	562	380	592
OPEB ACTIVE EMPLOYEE-CLASSIFIED	315	297	318
OPEB ALLOCATED - CERTIFICATED	1,013	718	1,142
OPEB ALLOCATED - CLASSIFIED	250	228	269
PERS ~ CLASSIFIED POSITIONS	22,448	20,574	25,857
SOCIAL SECURITY (OASDI)~CLASSI	6,724	6,192	6,999
STRS ~ CERTIFICATED POSITIONS	77,878	50,443	82,376
UNEMPLOYMENT INS ~ CLASSIFIED	53	50	1,390
UNEMPLOYMENT INS CERTIFICATED	241	173	5,991
WORKERS COMP ~ CERTIFICATED	7,258	5,202	7,329
WORKERS COMP ~ CLASSIFIED	1,632	1,503	1,699
Benefits Total	188,728	137,558	211,885
Books & Supplies			
MATERIALS & SUPPLIES	5,000	2,280	5,000
NONCAPITALIZED EQUIPMENT	1,500	-	500
PRINTER TONER	-	411	-
Books & Supplies Total	6,500	2,691	5,500
Services			
ADVERTISING	500	200	500
CONFERENCES	5,000	544	5,000

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
COPIER CHARGES (COPIES)	7,500	530	7,500
DUES & MEMBERSHIPS	2,500	2,500	2,500
LEGAL SERVICE	15,000	15,000	10,000
MILEAGE	500	53	500
OTHER CONTRACT SERVICES	100,311	93,062	1,087
OTHER SERVICES	1,500	-	1,500
OUTSIDE PRINTING	500	304	500
PERSONNEL AGENCIES	23,000	11,500	-
POSTAGE	4,500	1,599	1,500
TRANSFERS OF DIRECT COSTS	16,959	-	-
Services Total	177,770	125,292	30,587
Indirect			
INDIRECT COSTS CHARGES	118,725	-	103,727
Indirect Total	118,725	-	103,727
Expenditures Total	1,082,390	770,369	951,405
<b>SELPA Total</b>	<b>2,008,573</b>	<b>772,056</b>	<b>1,858,596</b>

# **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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Business Services</b>			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	-	90	-
Local Total	-	90	-
Revenues Total	-	90	-
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	266,280	252,746	283,500
BUSINESS MANAGER	144,828	144,828	149,076
CLASS ASSIST SUPERINTENDENT	112,745	112,695	116,118
CLERICAL & OFFICE ~ OVERTIME	20,000	8,974	20,000
DIRECTOR	184,140	184,140	189,700
MCOE SALARY SAVINGS	(14,172)	-	-
SECRETARIAL SALARIES	55,892	53,432	40,277
SUPERVISOR	2,675	2,552	4,940
SUPERVISOR/ACCOUNTANT	220,879	220,906	233,171
Classified Total	993,267	980,273	1,036,782
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	7,500	8,250	9,000
CASH IN LIEU CLASSIFIED	1,800	900	-
HEALTH & WELFARE CLASSIFIED	116,012	107,300	125,433
MEDICARE - CLASSIFIED	14,609	13,879	15,040
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,679	1,628	1,640
OPEB ALLOCATED - CLASSIFIED	2,334	2,185	2,405
PERS ~ CLASSIFIED POSITIONS	207,986	200,945	236,400
SOCIAL SECURITY (OASDI)~CLASSI	56,253	53,715	57,910
STRS ~ CLASSIFIED POSITIONS	432	-	836
UNEMPLOYMENT INS ~ CLASSIFIED	504	495	12,758
WORKERS COMP ~ CLASSIFIED	15,162	14,891	15,608
Benefits Total	424,271	404,188	477,030
Books & Supplies			
MATERIALS & SUPPLIES	29,356	21,660	29,356
NONCAPITALIZED EQUIPMENT	8,296	6,190	8,296
OFFICE SUPPLIES	-	2	-
PERIODICALS & MAGAZINES	316	316	316
PRINTER TONER	3,000	-	3,000
Books & Supplies Total	40,968	28,168	40,968
Services			
ADVERTISING	600	-	600
AUDIT FEES	42,811	42,811	42,811
COMPUTER LEASE	9,066	-	9,066
CONFERENCES	4,000	3,965	4,000
COPIER CHARGES (COPIES)	2,500	258	2,500
DUES & MEMBERSHIPS	2,000	1,640	2,000
EMPLOYMENT COSTS	7,000	-	7,000
INTEREST EXPENSE	1,500	-	1,500
MEETINGS	1,650	20	1,650
MILEAGE	1,500	84	1,500



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OTHER CONTRACT SERVICES	27,656	26,283	27,656
OTHER FEES	1,750	112	1,750
OTHER LEASES/RENTALS	1,333	-	1,333
OTHER REPAIRS	1,000	-	1,000
OUTSIDE PRINTING	8,102	1,668	8,102
PERSONNEL AGENCIES	10,000	-	10,000
POSTAGE	6,000	2,955	6,000
WORKSHOP FEES	200	-	200
Services Total	128,668	79,796	128,668
Indirect			
INDIRECT COSTS CHARGES			(1,683,448)
Indirect Total			(1,683,448)
Expenditures Total	1,587,174	1,492,425	-
<b>Business Services Total</b>	<b>1,587,174</b>	<b>1,492,515</b>	<b>-</b>

# Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 200 substitutes, extra-hire staff and professional experts, and over 600 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 also reports and keeps the Personnel Commission informed on all classified personnel matters.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Personnel</b>			
Revenues			
State			
ALL OTHER STATE REVENUES	2,596	-	2,600
State Total	2,596	-	2,600
Revenues Total	2,596	-	2,600
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	44,610	44,610	45,949
Certificated Total	44,610	44,610	45,949
Classified			
CLERICAL & OFFICE ~ OVERTIME	16,500	19,665	16,500
DIRECTOR	47,904	47,904	49,317
OTHER SUPPORT SALARIES	7,547	7,451	8,060
SECRETARIAL SALARIES	100,740	100,740	104,165
Classified Total	172,691	175,760	178,042
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	1,200	1,100	1,200
HEALTH & WELFARE CERTIFICATED	2,778	2,652	2,773
HEALTH & WELFARE CLASSIFIED	23,403	21,590	26,334
MEDICARE - CERTIFICATED	647	616	667
MEDICARE - CLASSIFIED	2,504	2,511	2,583
OPEB ACTIVE EMPLOYEE-CERTIFICA	36	36	37
OPEB ACTIVE EMPLOYEE-CLASSIFIED	344	344	347
OPEB ALLOCATED - CERTIFICATED	106	103	109
OPEB ALLOCATED - CLASSIFIED	370	356	385
PERS ~ CLASSIFIED POSITIONS	35,746	32,312	40,791
SOCIAL SECURITY (OASDI)~CLASSI	10,298	10,561	10,639
STRS ~ CERTIFICATED POSITIONS	7,205	7,205	7,775
STRS ~ CLASSIFIED POSITIONS	-	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	86	88	2,193
UNEMPLOYMENT INS CERTIFICATED	22	23	566
WORKERS COMP ~ CERTIFICATED	671	688	692
WORKERS COMP ~ CLASSIFIED	2,599	2,645	2,682
Benefits Total	88,015	82,830	99,773
Books & Supplies			
MATERIALS & SUPPLIES	500	145	500
NONCAPITALIZED EQUIPMENT	10,000	-	10,000
OFFICE SUPPLIES	1,000	320	1,000
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	450	-	450
Books & Supplies Total	12,075	465	12,075
Services			
ADVERTISING	2,000	1,436	2,000
COMPUTER LEASE	694	-	2,637
CONFERENCES	1,500	229	1,500
COPIER CHARGES (COPIES)	3,500	1,015	1,125
DUES & MEMBERSHIPS	750	600	750
FINGERPRINTING	4,000	3,555	4,000

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
IMC CHARGES	50	-	50
MEETINGS	75	-	75
MILEAGE	850	-	850
OTHER CONTRACT SERVICES	750	2,596	750
OTHER FEES	700	-	700
OUTSIDE PRINTING	250	-	250
PERSONNEL AGENCIES	10,000	750	10,000
POSTAGE	1,500	332	1,250
TB TESTING/XRAYS	350	-	350
WORKSHOP FEES	250	-	250
Services Total	27,219	10,513	26,537
Indirect			
INDIRECT COSTS CHARGES			(359,776)
Indirect Total			(359,776)
Expenditures Total	344,610	314,178	2,600
Personnel Total	347,206	314,178	5,200

# **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 handicap.

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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Personnel Commission</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			263,474
LCFF Sources Total			263,474
Revenues Total			263,474
Expenditures			
Classified			
CLERICAL & OFFICE ~ OVERTIME	3,000	764	3,000
DIRECTOR	63,872	62,581	65,756
PERSONNEL COMMISSION/BOARD	1,440	1,440	1,440
PROFESSIONAL EXPERT	23,000	-	23,000
SECRETARIAL SALARIES	33,660	33,660	34,893
Classified Total	124,972	98,445	128,089
Benefits			
HEALTH & WELFARE CLASSIFIED	64,364	58,917	65,685
MEDICARE - CLASSIFIED	1,812	1,367	1,858
OPEB ACTIVE EMPLOYEE-CLASSIFIED	163	162	164
OPEB ALLOCATED - CLASSIFIED	231	217	239
PERS ~ CLASSIFIED POSITIONS	25,869	19,922	24,076
SOCIAL SECURITY (OASDI)~CLASSI	7,203	5,569	7,407
UNEMPLOYMENT INS ~ CLASSIFIED	63	48	1,577
WORKERS COMP ~ CLASSIFIED	1,881	1,481	1,929
Benefits Total	101,586	87,683	102,935
Books & Supplies			
MATERIALS & SUPPLIES	300	145	300
OFFICE SUPPLIES	1,000	480	1,000
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	100	-	100
Books & Supplies Total	1,525	625	1,525
Services			
ADVERTISING	3,500	2,622	3,500
CONFERENCES	3,900	1,379	4,500
COPIER CHARGES (COPIES)	500	-	1,125
DUES & MEMBERSHIPS	3,250	2,895	3,250
FINGERPRINTING	12,000	9,186	12,000
IMC CHARGES	50	-	50
MEETINGS	175	-	175
MILEAGE	1,000	-	1,000
OTHER CONTRACT SERVICES	575	2,500	575
OTHER FEES	300	51	300
OUTSIDE PRINTING	100	-	100
PERSONNEL AGENCIES	3,000	250	3,000
POSTAGE	1,350	772	1,000
TB TESTING/XRAYS	100	-	100
WORKSHOP FEES	250	-	250
Services Total	30,050	19,655	30,925
Expenditures Total	258,133	206,408	263,474
<b>Personnel Commission Total</b>	<b>258,133</b>	<b>206,408</b>	<b>526,948</b>



# Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 18 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, Miller Creek, 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.

Information Services provides countywide consortium contracts for educational resources through Ed1Stop services and the Contra Costa County Office of Education.

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>Info Services</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			496,461
LCFF Sources Total			496,461
Local			
ALL OTHER FEES AND CONTRACTS	41,500	57,150	41,500
ALL OTHER LOCAL REVENUES	99,000	86,332	99,000
Local Total	140,500	143,482	140,500
<b>Revenues Total</b>	<b>140,500</b>	<b>143,482</b>	<b>636,961</b>
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	12,374	12,324	12,735
CLASSIFIED SUPPORT~EXTRA HIRE	5,000	-	-
CLERICAL & OFFICE ~ OVERTIME	5,000	567	4,400
DIRECTOR	280,015	244,389	100,278
OTHER SUPPORT SALARIES	339,694	320,490	349,067
SECRETARIAL SALARIES	65,322	62,879	66,986
MANAGER	3,035	3,035	12,506
Classified Total	710,440	643,684	545,972
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	4,380	3,740	8,760
HEALTH & WELFARE CLASSIFIED	81,597	71,349	74,207
MEDICARE - CLASSIFIED	10,300	7,468	7,913
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,184	1,081	979
OPEB ALLOCATED - CLASSIFIED	1,660	1,460	1,290
PERS ~ CLASSIFIED POSITIONS	115,596	108,840	124,951
SOCIAL SECURITY (OASDI)~CLASSI	33,978	31,612	32,832
STRS ~ CLASSIFIED POSITIONS	24,549	18,857	-
UNEMPLOYMENT INS ~ CLASSIFIED	355	323	6,713
WORKERS COMP ~ CLASSIFIED	10,692	9,745	8,215
Benefits Total	284,291	254,475	265,860
Books & Supplies			
MATERIALS & SUPPLIES	22,500	9,963	23,000
NONCAPITALIZED EQUIPMENT	17,100	16,994	17,100
OFFICE SUPPLIES	25,000	14,715	25,000
PRINTER TONER	(24,350)	(4,691)	(25,000)
SOFTWARE	20,000	6,020	20,000
WORKSHOP SUPPLIES	500	-	500
Books & Supplies Total	60,750	43,001	60,600
Services			
CABLE/SATELLITE	100,000	85,718	100,000
COMPUTER LEASE	160,000	148,145	(80,511)
CONFERENCES	7,000	3,172	7,000
COPIER CHARGES (COPIES)	(49,250)	(9,699)	(45,250)
DUES & MEMBERSHIPS	700	690	700
MAINTENANCE CONTRACTS/EQUIPMEN	16,150	15,000	16,150
MILEAGE	3,500	1,490	3,500
OTHER CONTRACT SERVICES	150,000	124,254	150,000

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OTHER FEES	10,000	18,369	20,000
OTHER LEASES/RENTALS	(123,519)	-	80,511
OUTSIDE PRINTING	225	-	225
POSTAGE	100	77	50
PROFESSIONAL CONSULTING SVCS	7,000	4,603	7,000
TRANSFERS OF DIRECT COSTS	(416,959)	-	-
Services Total	(135,053)	391,819	259,375
Indirect			
INDIRECT COSTS CHARGES			(462,773)
Indirect Total			(462,773)
Expenditures Total	920,428	1,332,979	669,034
Info Services Total	1,060,928	1,476,461	1,305,995

# 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, one (1) owned outdoor school and conference center, three (3) leased facilities, and numerous classrooms throughout Marin County. Staff (secretary, maintenance workers, custodian/groundskeepers, utility worker, and director) provide direct support to our 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 movements 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.
- Day-to-day operations of the Marin County Office of Education administrative office, including security and the mail services.
- Emergency Preparedness at all sites including coordination of trainings and drills for earthquake and lockdown, annual inventory of emergency and first aid supplies and support of emergency response procedures and best practices.
- 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).

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>M&amp;O</b>			
Revenues			
LCFF Sources			
LCFF TRANSFERS			553,780
LCFF Sources Total			553,780
Local			
ALL OTHER LOCAL REVENUES	-	12,517	-
COMM REDEV FDS NOT SUBJ TO RL	25,000	25,127	25,000
LEASES & RENTALS	-	1,200	-
Local Total	25,000	38,844	25,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	610,887	-	610,755
Contributions Total	610,887	-	610,755
Revenues Total	635,887	38,844	1,189,535
Expenditures			
Certificated			
DIRECTOR	62,134	38,628	63,872
Certificated Total	62,134	38,628	63,872
Classified			
CLASS SUPV & ADM SALARY~OTHER	45,647	29,229	47,510
CLASSIFIED SUPPORT ~ OVERTIME	22,500	14,221	22,500
CLASSIFIED SUPPORT ~ REGULAR	206,797	209,074	217,490
CLERICAL & OFFICE ~ OVERTIME	15,000	2,772	9,000
PROFESSIONAL EXPERT	4,500	-	4,500
SECRETARIAL SALARIES	104,852	90,914	107,998
Classified Total	399,296	346,210	408,998
Benefits			
CASH IN LIEU CLASSIFIED	-	1,500	2,700
HEALTH & WELFARE CERTIFICATED	4,292	2,526	4,852
HEALTH & WELFARE CLASSIFIED	64,803	55,580	77,478
MEDICARE - CERTIFICATED	900	560	928
MEDICARE - CLASSIFIED	5,790	5,028	5,848
OPEB ACTIVE EMPLOYEE-CERTIFICA	64	39	64
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,044	829	1,018
OPEB ALLOCATED - CERTIFICATED	148	83	152
OPEB ALLOCATED - CLASSIFIED	846	671	888
PERS ~ CERTIFICATED POSITIONS	12,862	7,997	14,634
PERS ~ CLASSIFIED POSITIONS	82,653	67,387	92,330
SOCIAL SECURITY (OASDI) ~ CERT	2,988	2,074	3,100
SOCIAL SECURITY (OASDI)~CLASSI	24,756	21,497	25,735
UNEMPLOYMENT INS ~ CLASSIFIED	200	174	4,961
UNEMPLOYMENT INS CERTIFICATED	32	19	786
WORKERS COMP ~ CERTIFICATED	936	581	962
WORKERS COMP ~ CLASSIFIED	6,009	5,232	6,070
Benefits Total	208,323	171,777	242,506
Books & Supplies			
BULK PAPER	10,500	6,654	10,500
GAS OIL & DIESEL	6,000	4,112	6,000
MATERIALS & SUPPLIES	58,340	54,764	67,000

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
NONCAPITALIZED EQUIPMENT	2,500	1,611	2,500
OFFICE SUPPLIES	1,000	746	1,000
Books & Supplies Total	78,340	67,887	87,000
Services			
ADVERTISING	500	-	500
BUILDING REPAIR	6,000	-	6,000
CABLE/SATELLITE	3,500	2,616	3,500
CARPET/FLOOR COVERING	3,800	-	3,800
CONFERENCES	1,000	755	1,000
COPIER CHARGES (COPIES)	500	424	1,000
DISPOSAL/GARBAGE REMOVAL	22,000	21,293	25,000
ELECTRICAL	22,000	7,010	22,000
ELECTRICITY	85,000	65,917	85,000
EQUIPMENT RENTAL/LEASE	1,000	1,076	1,250
EQUIPMENT REPAIR	3,920	501	3,500
EXTERIOR/INTERIOR PAINTING	18,500	18,500	7,500
LAUNDRY/CLEANING	18,000	11,620	13,000
MAINT CONTRACTS/BLDGS & GROUND	2,000	1,920	2,500
MAINTENANCE CONTRACTS/EQUIPMEN	30,200	29,573	34,000
MILEAGE	1,500	453	1,500
OTHER CONTRACT SERVICES	25,660	17,255	27,000
OTHER FEES	20,000	18,353	20,000
OTHER LEASES/RENTALS	3,500	2,959	3,500
OTHER REPAIRS	41,595	37,065	37,452
OUTSIDE PRINTING	800	784	800
PERSONNEL AGENCIES	43,367	2,500	20,000
PEST CONTROL	5,000	1,799	20,000
PLUMBING	12,000	1,000	12,000
POSTAGE	350	44	350
PROF/CONSLTG SVCS & OPER EXPEN	143,854	-	154,854
ROOFING	3,500	-	3,500
SEWER	6,500	6,206	6,500
SPURR	3,500	779	3,500
TELEPHONE	35,000	32,093	35,000
WASTE DISPOSAL	21,300	19,261	9,500
WATER	9,500	5,644	9,500
Services Total	594,846	307,400	574,506
Capital Outlay			
EQUIPMENT	15,000	-	-
LAND IMPROVEMENTS	400,000	-	400,000
Capital Outlay Total	415,000	-	400,000
Indirect			
INDIRECT COSTS CHARGES	63,655	-	(158,214)
Indirect Total	63,655	-	(158,214)
Expenditures Total	1,821,594	931,902	1,618,668
<b>M&amp;O Total</b>	<b>2,457,481</b>	<b>970,746</b>	<b>2,808,203</b>
Indirect			
Expenditures			
Indirect			



### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
INDIRECT COSTS CHARGES	(2,862,124)	(2,736)	-
Indirect Total	(2,862,124)	(2,736)	-
Expenditures Total	(2,862,124)	(2,736)	-
Indirect Total	(2,862,124)	(2,736)	-

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>STRS OnBehalf</b>			
Revenues			
State			
ALL OTHER STATE REVENUES	1,115,523	-	1,213,132
State Total	1,115,523	-	1,213,132
Revenues Total	1,115,523	-	1,213,132
Expenditures			
Benefits			
STRS ~ CERTIFICATED POSITIONS	1,050,330	-	1,130,318
STRS ~ CLASSIFIED POSITIONS	65,193	-	82,814
Benefits Total	1,115,523	-	1,213,132
Expenditures Total	1,115,523	-	1,213,132
<b>STRS OnBehalf Total</b>	<b>2,231,046</b>	<b>-</b>	<b>2,426,264</b>

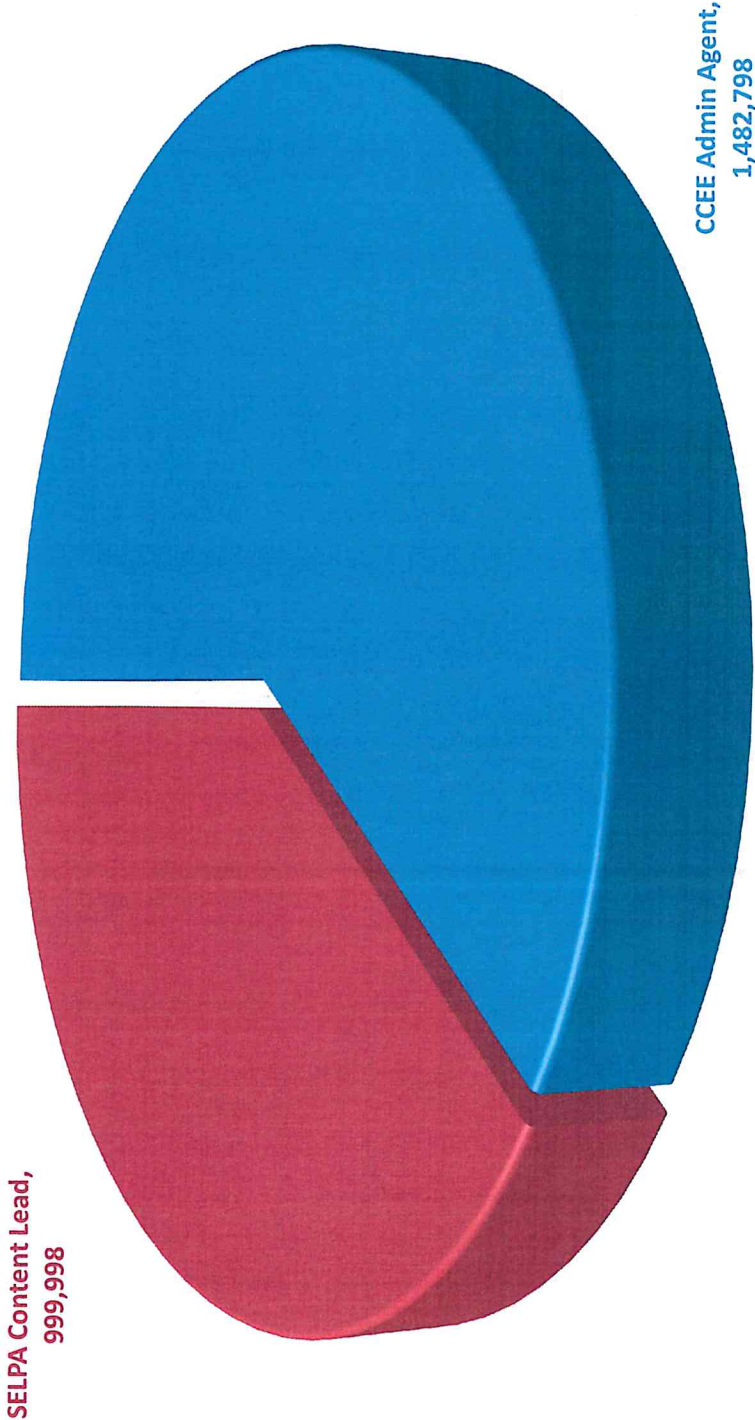
STATEWIDE

Marin County Office of Education  
2021-22 Budget  
Statewide

	CCEE Admin Agent	SELPA Content Lead	Total
<b>Revenues</b>			
State		999,998	999,998
Local	1,733,000		1,733,000
<b>Revenues Total</b>	<b>1,733,000</b>	<b>999,998</b>	<b>2,732,998</b>
<b>Expenditures</b>			
Certificated		172,298	172,298
Classified	83,270	41,144	124,414
Benefits	32,188	74,419	106,607
Books & Supplies	-	17,440	17,440
Services	1,208,942	580,358	1,789,300
Indirect	158,398	114,339	272,737
<b>Expenditures Total</b>	<b>1,482,798</b>	<b>999,998</b>	<b>2,482,796</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>250,202</b>	<b>-</b>	<b>250,202</b>

# Statewide Service

*Expenditures by Source*  
2021-2022 Budget



Total \$2,482,796

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>CCEE Admin Agent</b>			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	-	-	1,733,000
OTHER TRANSFR IN FROM ALL OTHR	1,578,148	-	
Local Total	1,578,148	-	1,733,000
Revenues Total	1,578,148	-	1,733,000
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	82,042	77,622	50,937
CLASS SUPV & ADM SALARY~OTHER	73,762	73,728	-
DIRECTOR	97,292	100,600	16,439
SECRETARIAL SALARIES	5,994	1,126	6,015
SUPERVISOR	5,349	5,104	9,879
Classified Total	264,439	258,180	83,270
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	6,300	1,975	-
HEALTH & WELFARE CLASSIFIED	12,738	13,969	6,930
MEDICARE - CLASSIFIED	3,835	3,727	1,210
OPEB ACTIVE EMPLOYEE-CLASSIFIED	274	263	75
OPEB ALLOCATED - CLASSIFIED	614	578	175
PERS ~ CLASSIFIED POSITIONS	85,634	42,258	16,815
SOCIAL SECURITY (OASDI)~CLASSI	24,493	11,064	3,030
STRS ~ CLASSIFIED POSITIONS	(24,104)	-	1,672
UNEMPLOYMENT INS ~ CLASSIFIED	133	128	1,026
WORKERS COMP ~ CLASSIFIED	3,980	3,915	1,255
Benefits Total	113,897	77,877	32,188
Books & Supplies			
MATERIALS & SUPPLIES	-	74	-
Books & Supplies Total	-	74	-
Services			
ADVERTISING	1,000	190	-
CONFERENCES	6,670	75	-
COPIER CHARGES (COPIES)	-	149	-
FINGERPRINTING	500	954	-
MILEAGE	2,000	-	-
OTHER CONTRACT SERVICES	7,000	971	-
OTHER FEES	500	-	-
POSTAGE	1,200	401	-
PROF/CONSLTG SVCS & OPER EXPEN	1,012,358	-	1,208,942
Services Total	1,031,228	2,740	1,208,942
Indirect			
INDIRECT COSTS CHARGES	168,584	-	158,398
Indirect Total	168,584	-	158,398
Expenditures Total	1,578,148	338,871	1,482,798
<b>CCEE Admin Agent Total</b>	<b>3,156,296</b>	<b>338,871</b>	<b>3,215,798</b>

### Comparative Budget Report

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
<b>SELPA Content Lead</b>			
Revenues			
State			
ALL OTHER STATE REVENUES	1,603,001	-	999,998
State Total	1,603,001	-	999,998
Revenues Total	1,603,001	-	999,998
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	22,298	22,298	22,967
COORDINATOR/PROGRAM MANAGER	143,950	143,950	149,331
Certificated Total	166,248	166,248	172,298
Classified			
SECRETARIAL SALARIES	38,351	34,689	41,144
Classified Total	38,351	34,689	41,144
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	550	-
HEALTH & WELFARE CERTIFICATED	1,858	1,326	15,246
HEALTH & WELFARE CLASSIFIED	7,255	6,230	8,285
MEDICARE - CERTIFICATED	2,411	2,395	2,500
MEDICARE - CLASSIFIED	556	503	597
OPEB ACTIVE EMPLOYEE-CERTIFICA	199	199	201
OPEB ACTIVE EMPLOYEE-CLASSIFIED	108	96	109
OPEB ALLOCATED - CERTIFICATED	394	382	409
OPEB ALLOCATED - CLASSIFIED	91	80	99
PERS ~ CLASSIFIED POSITIONS	7,939	7,181	9,427
SOCIAL SECURITY (OASDI)~CLASSI	2,378	2,151	2,552
STRS ~ CERTIFICATED POSITIONS	26,849	26,849	29,153
UNEMPLOYMENT INS ~ CLASSIFIED	19	17	507
UNEMPLOYMENT INS CERTIFICATED	83	83	2,120
WORKERS COMP ~ CERTIFICATED	2,502	2,510	2,594
WORKERS COMP ~ CLASSIFIED	577	522	620
Benefits Total	53,219	51,074	74,419
Books & Supplies			
MATERIALS & SUPPLIES	15,440	4,303	15,440
NONCAPITALIZED EQUIPMENT	2,000	-	2,000
Books & Supplies Total	17,440	4,303	17,440
Services			
CONFERENCES	23,000	8,900	23,000
INTERNET	3,000	1,398	3,000
LEGAL SERVICE	6,000	6,000	6,000
MILEAGE	1,000	-	1,000
OTHER CONTRACT SERVICES	1,084,457	866,603	508,311
OTHER FEES	500	8	500
OUTSIDE PRINTING	18,185	-	18,185
PERSONNEL AGENCIES	20,212	6,000	20,212
POSTAGE	150	-	150
Services Total	1,156,504	888,909	580,358
Indirect			
INDIRECT COSTS CHARGES	171,239	-	114,339
Indirect Total	171,239	-	114,339
Expenditures Total	1,603,001	1,145,223	999,998
<b>SELPA Content Lead Total</b>	<b>3,206,002</b>	<b>1,145,223</b>	<b>1,999,996</b>



## 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

	SELPA Pass Thru	Child Development	Deferred Maintenance	Special Reserve	Foundation	Building	Special Reserve	Retiree Benefit	Total
<b>Revenues</b>									
LCFF Sources	16,457,959								16,457,959
Federal	5,959,153	213,634							6,172,787
State	992,157	216,670				18,000			1,226,827
Local	-		39,131	3,946	516,115		200,000	81,411	840,603
<b>Revenues Total</b>	<b>23,409,269</b>	<b>430,304</b>	<b>39,131</b>	<b>3,946</b>	<b>516,115</b>	<b>18,000</b>	<b>200,000</b>	<b>81,411</b>	<b>24,698,176</b>
<b>Expenditures</b>									
Certificated		43,182							-
Classified		53,768			30,000				43,182
Benefits		37,237			9,989				83,768
Books & Supplies		380			500				47,226
Services		257,579			476,049			67,411	880
Capital Outlay									801,039
Interfund Out		38,158							38,158
Other Outgo	23,409,269								23,409,269
<b>Expenditures Total</b>	<b>23,409,269</b>	<b>430,304</b>	<b>-</b>	<b>-</b>	<b>516,538</b>	<b>-</b>	<b>-</b>	<b>67,411</b>	<b>24,423,522</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>-</b>
<b>Fund Balance</b>									
	-	0	39,131	3,946	(423)	18,000	200,000	14,000	274,655
<b>BEGINNING FUND BALANCE (Est.)</b>									<b>-</b>
<b>ENDING BALANCE</b>	528,432	0	1,957,766	197,452	406,463	1,569,415	17,444,820	1,292,938	23,397,286
	<b>528,432</b>	<b>0</b>	<b>1,996,897</b>	<b>201,398</b>	<b>406,041</b>	<b>1,587,415</b>	<b>17,644,820</b>	<b>1,306,938</b>	<b>23,671,941</b>
<b>Components of Ending Fund Balance:</b>									<b>-</b>
Restricted									
Other Commitments	528,432	0	1,996,897	201,398	406,041	1,535,781	17,644,820	1,306,938	2,064,213
Unassigned/Unappropriated Amount						51,634			21,607,727

# WALKER CREEK RANCH

Marin County Office of Education  
2021-22 Budget  
Walker Creek Ranch

	Expenditures
NO REPORTING REQUIREMENTS	129,855
WCR CONFERENCE	201,759
WCR RANCH STORE	-
WCR OUTDOOR EDUCATION	333,347
WCR RESERVE PROJECTS	-
<b>Grand Total</b>	<b>664,961</b>

# **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 commercial business operations. In an enterprise fund, the intent is to cover the cost of operations through the charges made to program participants.

The Outdoor School program annually serves approximately 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.

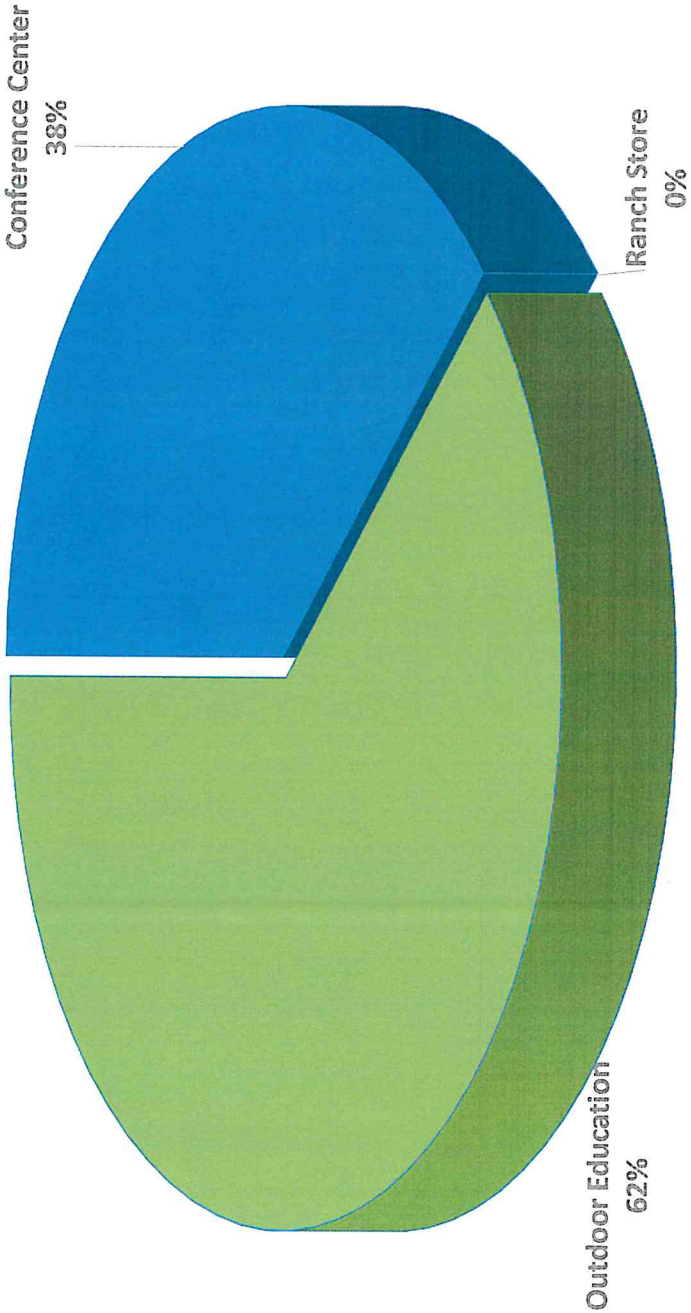
The Conference Center program serves approximately 6,500 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

In response to the COVID-19 pandemic, Walker Creek Ranch suspended operations in March of 2020. Operations will continue to be suspended in the 2020-21 program year until Public Health guidelines allow the commencing of activities at the Ranch.

# Marin County Office of Education

*Walker Creek Ranch*

2021-2022 Budget



Total \$535,106



# STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 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	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01CS	Criteria and Standards Review	GS	GS

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		12,418,824.00	7,195,881.00	19,614,705.00	12,459,922.00	7,340,460.00	19,800,382.00	0.9%
2) Federal Revenue	8100-8299		0.00	4,766,848.00	4,766,848.00	0.00	2,434,684.00	2,434,684.00	-48.9%
3) Other State Revenue	8300-8599		111,746.00	9,289,601.00	9,401,347.00	124,127.00	7,517,838.00	7,641,965.00	-18.7%
4) Other Local Revenue	8600-8799		5,135,687.00	12,880,240.00	18,015,927.00	5,842,387.00	12,755,868.00	18,598,255.00	3.2%
5) TOTAL, REVENUES			17,666,257.00	34,132,570.00	51,798,827.00	18,426,436.00	30,048,850.00	48,475,286.00	-6.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,907,668.96	8,257,675.00	11,165,343.96	2,744,171.00	8,403,952.00	11,148,123.00	-0.2%
2) Classified Salaries	2000-2999		6,363,161.61	4,844,520.39	11,207,682.00	6,770,417.00	5,391,573.00	12,161,990.00	8.5%
3) Employee Benefits	3000-3999		3,688,449.39	6,386,769.86	10,075,219.25	4,255,479.67	7,211,129.66	11,466,609.33	13.8%
4) Books and Supplies	4000-4999		661,399.00	737,604.00	1,399,003.00	633,735.00	487,163.00	1,120,898.00	-19.9%
5) Services and Other Operating Expenditures	5000-5999		3,410,366.00	12,394,769.00	15,805,135.00	3,334,646.00	8,636,768.00	11,971,414.00	-24.3%
6) Capital Outlay	6000-6999		400,000.00	246,276.00	646,276.00	400,000.00	0.00	400,000.00	-38.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,308,479.00	165,155.00	1,473,634.00	1,455,805.00	159,169.00	1,614,974.00	9.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,379,116.00)	2,379,116.00	0.00	(2,280,810.00)	2,280,810.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,360,407.96	35,411,885.25	51,772,293.21	17,313,443.67	32,570,564.66	49,884,008.33	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,305,849.04	(1,279,315.25)	26,533.79	1,112,992.33	(2,521,714.66)	(1,408,722.33)	-5409.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		111,782.00	0.00	111,782.00	102,183.00	0.00	102,183.00	-8.6%
b) Transfers Out	7600-7629		826,277.00	0.00	826,277.00	664,962.00	0.00	664,962.00	-19.5%
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		(1,147,979.00)	1,147,979.00	0.00	(1,235,324.00)	1,235,324.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,862,474.00)	1,147,979.00	(714,495.00)	(1,798,103.00)	1,235,324.00	(562,779.00)	-21.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(556,624.96)	(131,336.25)	(687,961.21)	(685,110.67)	(1,286,390.66)	(1,971,501.33)	186.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
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)			32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
2) Ending Balance, June 30 (E + F1e)			32,379,686.55	7,268,864.99	39,648,551.54	31,694,575.88	5,982,474.33	37,677,050.21	-5.0%
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	30,864.48	0.00	30,864.48	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	169,716.43	0.00	169,716.43	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	7,268,867.62	7,268,867.62	0.00	5,982,477.50	5,982,477.50	-17.7%
c) Committed									
Stabilization Arrangements		9750	27,739,269.17	0.00	27,739,269.17	27,384,214.40	0.00	27,384,214.40	-1.3%
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	3,155,914.21	0.00	3,155,914.21	3,032,938.22	0.00	3,032,938.22	-3.9%
Unassigned/Unappropriated Amount		9790	1,277,423.26	(2.63)	1,277,420.63	1,277,423.26	(3.17)	1,277,420.09	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	44,230,407.02	(1,736,173.93)	42,494,233.09				
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	80,693.48	851,561.01	932,254.49				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	30,864.48	0.00	30,864.48				
7) Prepaid Expenditures		9330	169,716.43	0.00	169,716.43				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			44,518,180.41	(884,612.92)	43,633,567.49				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,485,607.60	1,370,418.15	3,856,025.75				
2) Due to Grantor Governments		9590	0.00	48,524.13	48,524.13				
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			2,485,607.60	1,426,817.28	3,912,424.88				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			42,032,572.81	(2,311,430.20)	39,721,142.61				



			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
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	10,408.00	0.00	10,408.00	11,968.00	0.00	11,968.00	15.0%
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	85,894.00	0.00	85,894.00	85,613.00	0.00	85,613.00	-0.3%
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	20,567,035.00	0.00	20,567,035.00	21,027,113.00	0.00	21,027,113.00	2.2%
Unsecured Roll Taxes		8042	405,267.00	0.00	405,267.00	420,345.00	0.00	420,345.00	3.7%
Prior Years' Taxes		8043	29,640.00	0.00	29,640.00	31,665.00	0.00	31,665.00	6.8%
Supplemental Taxes		8044	428,826.00	0.00	428,826.00	184,597.00	0.00	184,597.00	-57.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,531,983.00	0.00	11,531,983.00	11,443,520.00	0.00	11,443,520.00	-0.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	211,082.00	0.00	211,082.00	313,232.00	0.00	313,232.00	48.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			36,010,423.00	0.00	36,010,423.00	36,258,341.00	0.00	36,258,341.00	0.7%
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	(23,591,599.00)	7,195,881.00	(16,395,718.00)	(23,798,419.00)	7,340,460.00	(16,457,959.00)	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,418,824.00	7,195,881.00	19,614,705.00	12,459,922.00	7,340,460.00	19,800,382.00	0.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,291,447.00	1,291,447.00	0.00	1,283,548.00	1,283,548.00	-0.6%
Special Education Discretionary Grants		8182	0.00	629,708.00	629,708.00	0.00	357,758.00	357,758.00	-43.2%
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		165,536.00	165,536.00		146,086.00	146,086.00	-11.7%
Title I, Part D, Local Delinquent Programs	3025	8290		108,463.00	108,463.00		104,205.00	104,205.00	-3.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,323.00	8,323.00		6,845.00	6,845.00	-17.8%
Title III, Part A, Immigrant Student Program	4201	8290		4,940.00	4,940.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		81,395.00	81,395.00		57,658.00	57,658.00	-29.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		191,508.00	191,508.00		114,215.00	114,215.00	-40.4%
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	2,285,528.00	2,285,528.00	0.00	364,369.00	364,369.00	-84.1%
TOTAL, FEDERAL REVENUE			0.00	4,766,848.00	4,766,848.00	0.00	2,434,684.00	2,434,684.00	-48.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,931,075.00	1,931,075.00		1,689,642.00	1,689,642.00	-12.5%
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	405,734.00	405,734.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,150.00	11,896.00	46,046.00	46,527.00	15,199.00	61,726.00	34.1%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		411,904.00	411,904.00		326,153.00	326,153.00	-20.8%
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		36,926.00	36,926.00		612,102.00	612,102.00	1557.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,596.00	6,492,066.00	6,494,662.00	2,600.00	4,469,008.00	4,471,608.00	-31.1%
TOTAL, OTHER STATE REVENUE			111,746.00	9,289,601.00	9,401,347.00	124,127.00	7,517,838.00	7,641,965.00	-18.7%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	641,194.00	0.00	641,194.00	0.0%
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	2,193,766.00	297,971.00	2,491,737.00	2,933,685.00	187,204.00	3,120,889.00	25.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	584,404.00	3,801,487.00	4,385,891.00	399,604.00	2,999,091.00	3,398,695.00	-22.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	138,175.00	0.00	138,175.00	134,904.00	0.00	134,904.00	-2.4%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,755,782.00	8,755,782.00		9,544,573.00	9,544,573.00	9.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,578,148.00	0.00	1,578,148.00	1,733,000.00	0.00	1,733,000.00	9.8%
TOTAL, OTHER LOCAL REVENUE			5,135,687.00	12,880,240.00	18,015,927.00	5,842,387.00	12,755,868.00	18,598,255.00	3.2%
TOTAL, REVENUES			17,666,257.00	34,132,570.00	51,798,827.00	18,426,436.00	30,048,850.00	48,475,286.00	-6.4%

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	809,678.00	4,930,058.00	5,739,736.00	854,720.00	5,163,357.00	6,018,077.00	4.8%
Certificated Pupil Support Salaries		1200	47,211.00	857,942.00	905,153.00	46,669.00	858,206.00	904,875.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,743,091.96	2,310,922.00	4,054,013.96	1,569,077.00	2,352,889.00	3,921,966.00	-3.3%
Other Certificated Salaries		1900	307,688.00	158,753.00	466,441.00	273,705.00	29,500.00	303,205.00	-35.0%
TOTAL, CERTIFICATED SALARIES			2,907,668.96	8,257,675.00	11,165,343.96	2,744,171.00	8,403,952.00	11,148,123.00	-0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	831,641.00	3,270,699.00	4,102,340.00	923,357.00	3,539,031.00	4,462,388.00	8.8%
Classified Support Salaries		2200	168,250.00	154,955.00	323,205.00	171,928.00	161,906.00	333,834.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	2,598,464.00	235,649.00	2,834,113.00	2,974,545.00	443,355.00	3,417,900.00	20.6%
Clerical, Technical and Office Salaries		2400	2,483,527.61	724,378.39	3,207,906.00	2,337,625.00	786,098.00	3,123,723.00	-2.6%
Other Classified Salaries		2900	281,279.00	458,839.00	740,118.00	362,962.00	461,183.00	824,145.00	11.4%
TOTAL, CLASSIFIED SALARIES			6,363,161.61	4,844,520.39	11,207,682.00	6,770,417.00	5,391,573.00	12,161,990.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	464,769.35	2,629,250.89	3,094,020.24	495,872.80	2,835,724.16	3,331,596.96	7.7%
PERS		3201-3202	1,361,617.56	1,041,322.83	2,402,940.39	1,467,302.88	1,286,202.98	2,753,505.86	14.6%
OASDI/Medicare/Alternative		3301-3302	515,289.88	513,154.87	1,028,444.75	506,820.34	569,350.03	1,076,170.37	4.6%
Health and Welfare Benefits		3401-3402	1,120,892.08	1,889,922.90	3,010,814.98	1,455,707.00	2,015,115.85	3,470,822.85	15.3%
Unemployment Insurance		3501-3502	4,735.41	7,065.79	11,801.20	115,752.25	187,725.98	303,478.23	2471.6%
Workers' Compensation		3601-3602	142,354.67	217,009.91	359,364.58	141,606.58	229,138.66	370,745.24	3.2%
OPEB, Allocated		3701-3702	19,494.29	32,041.49	51,535.78	19,202.78	33,003.00	52,205.78	1.3%
OPEB, Active Employees		3751-3752	16,848.15	33,801.18	50,649.33	16,587.04	33,718.00	50,305.04	-0.7%
Other Employee Benefits		3901-3902	42,448.00	23,200.00	65,648.00	36,628.00	21,151.00	57,779.00	-12.0%
TOTAL, EMPLOYEE BENEFITS			3,688,449.39	6,386,769.86	10,075,219.25	4,255,479.67	7,211,129.66	11,466,609.33	13.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Materials and Supplies		4300	597,098.00	674,251.00	1,271,349.00	583,839.00	457,431.00	1,041,270.00	-18.1%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	60,301.00	63,353.00	123,654.00	45,896.00	29,732.00	75,628.00	-38.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			661,399.00	737,604.00	1,399,003.00	633,735.00	487,163.00	1,120,898.00	-19.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,787,968.00	2,787,968.00	0.00	1,986,227.00	1,986,227.00	-28.8%
Travel and Conferences		5200	168,884.00	130,936.00	299,820.00	136,390.00	119,532.00	255,922.00	-14.6%
Dues and Memberships		5300	53,074.00	6,495.00	59,569.00	46,567.00	4,750.00	51,317.00	-13.9%
Insurance		5400 - 5450	93,263.00	0.00	93,263.00	88,050.00	0.00	88,050.00	-5.6%
Operations and Housekeeping Services		5500	190,475.00	47,889.00	238,364.00	191,675.00	48,200.00	239,875.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,209.00	344,453.00	561,662.00	184,138.00	366,811.00	550,949.00	-1.9%
Transfers of Direct Costs		5710	(428,009.00)	428,009.00	0.00	(509,990.00)	509,990.00	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	2,952,260.00	8,584,038.00	11,536,298.00	3,040,969.00	5,564,086.00	8,605,055.00	-25.4%
Communications		5900	163,210.00	64,981.00	228,191.00	156,847.00	37,172.00	194,019.00	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,410,366.00	12,394,769.00	15,805,135.00	3,334,646.00	8,636,768.00	11,971,414.00	-24.3%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	400,000.00	200,000.00	600,000.00	400,000.00	0.00	400,000.00	-33.3%
Buildings and Improvements of Buildings		6200	0.00	23,276.00	23,276.00	0.00	0.00	0.00	-100.0%
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	23,000.00	23,000.00	0.00	0.00	0.00	-100.0%
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	246,276.00	646,276.00	400,000.00	0.00	400,000.00	-38.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,308,479.00	0.00	1,308,479.00	1,455,805.00	0.00	1,455,805.00	11.3%
Debt Service									
Debt Service - Interest		7438	0.00	26,151.00	26,151.00	0.00	20,165.00	20,165.00	-22.9%
Other Debt Service - Principal		7439	0.00	139,004.00	139,004.00	0.00	139,004.00	139,004.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,308,479.00	165,155.00	1,473,634.00	1,455,805.00	159,169.00	1,614,974.00	9.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,379,116.00)	2,379,116.00	0.00	(2,280,810.00)	2,280,810.00	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			(2,379,116.00)	2,379,116.00	0.00	(2,280,810.00)	2,280,810.00	0.00	0.0%
TOTAL, EXPENDITURES			16,360,407.96	35,411,885.25	51,772,293.21	17,313,443.67	32,570,564.66	49,884,008.33	-3.6%

			2020-21 Estimated Actuals			2021-22 Budget			
			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							
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		111,782.00	0.00	111,782.00	102,183.00	0.00	102,183.00	-8.6%
(a) TOTAL, INTERFUND TRANSFERS IN			111,782.00	0.00	111,782.00	102,183.00	0.00	102,183.00	-8.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		826,277.00	0.00	826,277.00	664,962.00	0.00	664,962.00	-19.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			826,277.00	0.00	826,277.00	664,962.00	0.00	664,962.00	-19.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,147,979.00)	1,147,979.00	0.00	(1,235,324.00)	1,235,324.00	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			(1,147,979.00)	1,147,979.00	0.00	(1,235,324.00)	1,235,324.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,862,474.00)	1,147,979.00	(714,495.00)	(1,798,103.00)	1,235,324.00	(562,779.00)	-21.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			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	12,418,824.00	7,195,881.00	19,614,705.00	12,459,922.00	7,340,460.00	19,800,382.00	0.9%
2) Federal Revenue		8100-8299	0.00	4,766,848.00	4,766,848.00	0.00	2,434,684.00	2,434,684.00	-48.9%
3) Other State Revenue		8300-8599	111,746.00	9,289,601.00	9,401,347.00	124,127.00	7,517,838.00	7,641,965.00	-18.7%
4) Other Local Revenue		8600-8799	5,135,687.00	12,880,240.00	18,015,927.00	5,842,387.00	12,755,868.00	18,598,255.00	3.2%
5) TOTAL, REVENUES			17,666,257.00	34,132,570.00	51,798,827.00	18,426,436.00	30,048,850.00	48,475,286.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	2,711,571.78	16,455,293.42	19,166,865.20	3,032,917.33	16,933,636.43	19,966,553.76	4.2%
2) Instruction - Related Services	2000-2999		1,468,596.66	11,332,793.85	12,801,390.51	1,463,881.20	9,437,008.29	10,900,889.49	-14.8%
3) Pupil Services	3000-3999		246,481.88	2,538,106.25	2,784,588.13	348,201.75	1,299,203.00	1,647,404.75	-40.8%
4) Ancillary Services	4000-4999		30,878.00	426,415.00	457,293.00	3,168.00	284,570.35	287,738.35	-37.1%
5) Community Services	5000-5999		0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,969,109.23	3,159,390.00	12,128,499.23	9,340,435.37	3,553,579.00	12,894,014.37	6.3%
8) Plant Services	8000-8999		1,625,291.41	1,234,731.73	2,860,023.14	1,669,035.02	903,398.59	2,572,433.61	-10.1%
9) Other Outgo	9000-9999		1,308,479.00	165,155.00	1,473,634.00	1,455,805.00	159,169.00	1,614,974.00	9.6%
10) TOTAL, EXPENDITURES			16,360,407.96	35,411,885.25	51,772,293.21	17,313,443.67	32,570,564.66	49,884,008.33	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,305,849.04	(1,279,315.25)	26,533.79	1,112,992.33	(2,521,714.66)	(1,408,722.33)	-5409.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	111,782.00	0.00	111,782.00	102,183.00	0.00	102,183.00	-8.6%
b) Transfers Out		7600-7629	826,277.00	0.00	826,277.00	664,962.00	0.00	664,962.00	-19.5%
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	(1,147,979.00)	1,147,979.00	0.00	(1,235,324.00)	1,235,324.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,862,474.00)	1,147,979.00	(714,495.00)	(1,798,103.00)	1,235,324.00	(562,779.00)	-21.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(556,624.96)	(131,336.25)	(687,961.21)	(685,110.67)	(1,286,390.66)	(1,971,501.33)	186.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
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)			32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,936,311.51	7,400,201.24	40,336,512.75	32,379,686.55	7,268,864.99	39,648,551.54	-1.7%
2) Ending Balance, June 30 (E + F1e)			32,379,686.55	7,268,864.99	39,648,551.54	31,694,575.88	5,982,474.33	37,677,050.21	-5.0%
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	30,864.48	0.00	30,864.48	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	169,716.43	0.00	169,716.43	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	7,268,867.62	7,268,867.62	0.00	5,982,477.50	5,982,477.50	-17.7%
c) Committed									
Stabilization Arrangements		9750	27,739,269.17	0.00	27,739,269.17	27,384,214.40	0.00	27,384,214.40	-1.3%
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	3,155,914.21	0.00	3,155,914.21	3,032,938.22	0.00	3,032,938.22	-3.9%
Unassigned/Unappropriated Amount		9790	1,277,423.26	(2.63)	1,277,420.63	1,277,423.26	(3.17)	1,277,420.09	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3025	ESSA: Title I, Part D, Local Delinquent Programs	0.22	0.22
3212	Elementary and Secondary School Relief II (ESSER II) Fund	496,482.00	155,083.00
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.14	0.14
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.33	0.33
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.15	0.24
3385	Special Ed: IDEA Early Intervention Grants	0.43	0.34
3395	Special Ed: Alternate Dispute Resolution	0.00	0.21
3410	Department of Rehab: Workability II, Transition Partnership	1.00	1.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.10	0.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment G	0.00	0.22
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	1.00	1.00
5640	Medi-Cal Billing Option	942,523.19	729,601.19
6300	Lottery: Instructional Materials	253,744.76	253,744.76
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74
6500	Special Education	1,106,520.17	960,810.26
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	1,265,368.62	1,265,368.62
6512	Special Ed: Mental Health Services	301,763.22	301,763.22
6520	Special Ed: Project Workability I LEA	0.15	0.15
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	0.01	0.38
7311	Classified School Employee Professional Development Block Grant	27,407.00	27,407.00
7388	SB 117 COVID-19 LEA Response Funds	5,383.00	5,383.00
7422	In-Person Instruction (IPI) Grant	248,640.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	419,577.00	0.00



Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	36,935.00	0.00
7810	Other Restricted State	447.67	447.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	154,817.93	154,817.63
9010	Other Restricted Local	1,992,812.79	2,111,605.18
Total, Restricted Balance		7,268,867.62	5,982,477.50

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	16,395,718.00	16,457,959.00	0.4%
2) Federal Revenue		8100-8299	5,795,489.00	5,959,153.00	2.8%
3) Other State Revenue		8300-8599	1,170,186.00	992,157.00	-15.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,361,393.00	23,409,269.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,361,393.00	23,409,269.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,361,393.00	23,409,269.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,432.40	528,432.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,432.40	528,432.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,432.40	528,432.40	0.0%
2) Ending Balance, June 30 (E + F1e)			528,432.40	528,432.40	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	528,432.40	528,432.40	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,536,826.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.00		
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			1,536,827.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,536,827.40		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	16,395,718.00	16,457,959.00	0.4%
TOTAL, LCFF SOURCES			16,395,718.00	16,457,959.00	0.4%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	5,795,489.00	5,959,153.00	2.8%
TOTAL, FEDERAL REVENUE			5,795,489.00	5,959,153.00	2.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,170,186.00	992,157.00	-15.2%
TOTAL, OTHER STATE REVENUE			1,170,186.00	992,157.00	-15.2%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			23,361,393.00	23,409,269.00	0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,965,675.00	6,951,310.00	-0.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	16,395,718.00	16,457,959.00	0.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>23,361,393.00</b>	<b>23,409,269.00</b>	<b>0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,361,393.00</b>	<b>23,409,269.00</b>	<b>0.2%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	16,395,718.00	16,457,959.00	0.4%
2) Federal Revenue		8100-8299	5,795,489.00	5,959,153.00	2.8%
3) Other State Revenue		8300-8599	1,170,186.00	992,157.00	-15.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,361,393.00	23,409,269.00	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,361,393.00	23,409,269.00	0.2%
10) TOTAL, EXPENDITURES			23,361,393.00	23,409,269.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,432.40	528,432.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,432.40	528,432.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,432.40	528,432.40	0.0%
2) Ending Balance, June 30 (E + F1e)			528,432.40	528,432.40	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	528,432.40	528,432.40	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	2020-21	2021-22
		Estimated Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, :	29,060.33	29,060.33
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	1.27	1.27
6500	Special Education	1,146.00	1,146.00
6512	Special Ed: Mental Health Services	498,224.80	498,224.80
Total, Restricted Balance		528,432.40	528,432.40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	213,634.00	213,634.00	0.0%
3) Other State Revenue		8300-8599	215,038.00	216,670.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			428,672.00	430,304.00	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	49,970.00	43,182.00	-13.6%
2) Classified Salaries		2000-2999	35,946.00	53,768.00	49.6%
3) Employee Benefits		3000-3999	35,093.79	37,236.63	6.1%
4) Books and Supplies		4000-4999	380.00	380.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	272,550.00	257,579.00	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			393,939.79	392,145.63	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,732.21	38,158.37	9.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,732.00	38,158.00	9.9%
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			(34,732.00)	(38,158.00)	9.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.21	0.37	76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.02	0.23	1050.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.02	0.23	1050.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.02	0.23	1050.0%
2) Ending Balance, June 30 (E + F1e)			0.23	0.60	160.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.52	1.02	96.2%
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	(0.29)	(0.42)	44.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(79,912.79)		
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	66,547.42		
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			(13,365.37)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	38,905.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	162.34		
6) TOTAL, LIABILITIES			39,067.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(52,432.85)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	213,634.00	213,634.00	0.0%
TOTAL, FEDERAL REVENUE			213,634.00	213,634.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	215,038.00	216,670.00	0.8%
TOTAL, OTHER STATE REVENUE			215,038.00	216,670.00	0.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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			428,672.00	430,304.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	49,970.00	43,182.00	-13.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,970.00	43,182.00	-13.6%
<b>CLASSIFIED SALARIES</b>					
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	10,760.00	11,084.00	3.0%
Clerical, Technical and Office Salaries		2400	439.00	0.00	-100.0%
Other Classified Salaries		2900	24,747.00	42,684.00	72.5%
TOTAL, CLASSIFIED SALARIES			35,946.00	53,768.00	49.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,428.00	14,436.00	7.5%
PERS		3201-3202	8,926.57	9,778.90	9.5%
OASDI/Medicare/Alternative		3301-3302	4,179.77	4,053.33	-3.0%
Health and Welfare Benefits		3401-3402	6,709.00	6,100.00	-9.1%
Unemployment Insurance		3501-3502	50.99	1,195.01	2243.6%
Workers' Compensation		3601-3602	1,563.46	1,460.39	-6.6%
OPEB, Allocated		3701-3702	145.00	131.00	-9.7%
OPEB, Active Employees		3751-3752	91.00	82.00	-9.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,093.79	37,236.63	6.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	380.00	380.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			380.00	380.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	91,321.00	91,321.00	0.0%
Travel and Conferences		5200	992.00	992.00	0.0%
Dues and Memberships		5300	145.00	145.00	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	179,833.00	164,862.00	-8.3%
Communications		5900	259.00	259.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,550.00	257,579.00	-5.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			393,939.79	392,145.63	-0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	34,732.00	38,158.00	9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,732.00	38,158.00	9.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(34,732.00)	(38,158.00)	9.9%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	213,634.00	213,634.00	0.0%
3) Other State Revenue		8300-8599	215,038.00	216,670.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			428,672.00	430,304.00	0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		192,453.51	191,496.50	-0.5%
3) Pupil Services	3000-3999		201,486.28	200,649.13	-0.4%
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			393,939.79	392,145.63	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			34,732.21	38,158.37	9.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,732.00	38,158.00	9.9%
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			(34,732.00)	(38,158.00)	9.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.21	0.37	76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.02	0.23	1050.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.02	0.23	1050.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.02	0.23	1050.0%
2) Ending Balance, June 30 (E + F1e)			0.23	0.60	160.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.52	1.02	96.2%
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	(0.29)	(0.42)	44.8%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6127	Child Development: California State Preschool Program QRIS	0.52	1.02
Total, Restricted Balance		0.52	1.02

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,843.00	39,131.00	19.1%
5) TOTAL, REVENUES			32,843.00	39,131.00	19.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			32,843.00	39,131.00	19.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,843.00	39,131.00	19.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,924,922.58	1,957,765.58	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,924,922.58	1,957,765.58	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,924,922.58	1,957,765.58	1.7%
2) Ending Balance, June 30 (E + F1e)			1,957,765.58	1,996,896.58	2.0%
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	1,957,765.58	1,996,896.58	2.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,936,102.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,936,102.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,936,102.43		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,843.00	39,131.00	19.1%
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			32,843.00	39,131.00	19.1%
TOTAL, REVENUES			32,843.00	39,131.00	19.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,843.00	39,131.00	19.1%
5) TOTAL, REVENUES			32,843.00	39,131.00	19.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			32,843.00	39,131.00	19.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,843.00	39,131.00	19.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,924,922.58	1,957,765.58	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,924,922.58	1,957,765.58	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,924,922.58	1,957,765.58	1.7%
2) Ending Balance, June 30 (E + F1e)			1,957,765.58	1,996,896.58	2.0%
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	1,957,765.58	1,996,896.58	2.0%
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	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,312.00	3,946.00	19.1%
5) TOTAL, REVENUES			3,312.00	3,946.00	19.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,312.00	3,946.00	19.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,312.00	3,946.00	19.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,140.24	197,452.24	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,140.24	197,452.24	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,140.24	197,452.24	1.7%
2) Ending Balance, June 30 (E + F1e)			197,452.24	201,398.24	2.0%
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	197,452.24	201,398.24	2.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	195,267.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			195,267.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			195,267.80		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,312.00	3,946.00	19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,312.00	3,946.00	19.1%
TOTAL, REVENUES			3,312.00	3,946.00	19.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,312.00	3,946.00	19.1%
5) TOTAL, REVENUES			3,312.00	3,946.00	19.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,312.00	3,946.00	19.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,312.00	3,946.00	19.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,140.24	197,452.24	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,140.24	197,452.24	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,140.24	197,452.24	1.7%
2) Ending Balance, June 30 (E + F1e)			197,452.24	201,398.24	2.0%
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	197,452.24	201,398.24	2.0%
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	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	0.0%
<b>B. EXPENDITURES</b>					
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	8,971.50	9,988.50	11.3%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	476,049.00	476,049.00	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			515,520.50	516,537.50	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			594.50	(422.50)	-171.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			594.50	(422.50)	-171.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,868.83	406,463.33	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,868.83	406,463.33	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,868.83	406,463.33	0.1%
2) Ending Balance, June 30 (E + F1e)			406,463.33	406,040.83	-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	406,463.33	406,040.83	-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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	248,435.07		
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	10,000.00		
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			258,435.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,093.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,093.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			257,341.76		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,210.00	6,873.00	10.7%
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%
Unemployment Insurance		3501-3502	15.00	369.00	2360.0%
Workers' Compensation		3601-3602	451.50	451.50	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			8,971.50	9,988.50	11.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	476,049.00	476,049.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			476,049.00	476,049.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			515,520.50	516,537.50	0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		515,520.50	516,537.50	0.2%
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			515,520.50	516,537.50	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			594.50	(422.50)	-171.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			594.50	(422.50)	-171.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,868.83	406,463.33	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,868.83	406,463.33	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,868.83	406,463.33	0.1%
2) Ending Balance, June 30 (E + F1e)			406,463.33	406,040.83	-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	406,463.33	406,040.83	-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	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	18,000.00	New
5) TOTAL, REVENUES			0.00	18,000.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	18,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	18,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,569,415.01	1,569,415.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,569,415.01	1,569,415.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,569,415.01	1,569,415.01	0.0%
2) Ending Balance, June 30 (E + F1e)			1,569,415.01	1,587,415.01	1.1%
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	1,535,781.00	1,535,781.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	33,634.01	51,634.01	53.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,578,530.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,578,530.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,578,530.09		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	18,000.00	New
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			0.00	18,000.00	New
TOTAL, REVENUES			0.00	18,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	18,000.00	New
5) TOTAL, REVENUES			0.00	18,000.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	18,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	18,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,569,415.01	1,569,415.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,569,415.01	1,569,415.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,569,415.01	1,569,415.01	0.0%
2) Ending Balance, June 30 (E + F1e)			1,569,415.01	1,587,415.01	1.1%
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	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	33,634.01	51,634.01	53.5%
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	2020-21	2021-22
		Estimated Actuals	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,901.00	200,000.00	-32.2%
5) TOTAL, REVENUES			294,901.00	200,000.00	-32.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	121,432.00	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			121,432.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			173,469.00	200,000.00	15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			173,469.00	200,000.00	15.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,271,350.82	17,444,819.82	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,271,350.82	17,444,819.82	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,271,350.82	17,444,819.82	1.0%
2) Ending Balance, June 30 (E + F1e)			17,444,819.82	17,644,819.82	1.1%
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	17,444,819.82	17,644,819.82	1.1%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,258,582.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,258,582.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,252,999.19		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	294,901.00	200,000.00	-32.2%
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			294,901.00	200,000.00	-32.2%
TOTAL, REVENUES			294,901.00	200,000.00	-32.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	119,932.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			121,432.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			121,432.00	0.00	-100.0%



			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,901.00	200,000.00	-32.2%
5) TOTAL, REVENUES			294,901.00	200,000.00	-32.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		121,432.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,432.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			173,469.00	200,000.00	15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			173,469.00	200,000.00	15.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,271,350.82	17,444,819.82	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,271,350.82	17,444,819.82	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,271,350.82	17,444,819.82	1.0%
2) Ending Balance, June 30 (E + F1e)			17,444,819.82	17,644,819.82	1.1%
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	17,444,819.82	17,644,819.82	1.1%
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	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,774.00	203,201.00	-16.0%
3) Employee Benefits		3000-3999	158,474.00	109,483.07	-30.9%
4) Books and Supplies		4000-4999	29,759.00	32,062.00	7.7%
5) Services and Other Operating Expenses		5000-5999	229,985.00	151,191.00	-34.3%
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			764,992.00	600,937.07	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(764,992.00)	(600,937.07)	-21.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	826,277.00	664,962.00	-19.5%
b) Transfers Out		7600-7629	77,050.00	64,025.00	-16.9%
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			749,227.00	600,937.00	-19.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(15,765.00)	(0.07)	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,265,541.19	3,249,776.19	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,265,541.19	3,249,776.19	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,265,541.19	3,249,776.19	-0.5%
2) Ending Net Position, June 30 (E + F1e)			3,249,776.19	3,249,776.12	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,239,316.69	3,089,316.69	-4.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,459.50	160,459.43	1434.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(679,226.17)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	45,342.58		
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	157,003.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,792.43		
7) Prepaid Expenditures		9330	337.74		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	861,280.33		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,561,675.91		
e) Accumulated Depreciation - Buildings		9435	(1,958,187.23)		
f) Equipment		9440	373,994.51		
g) Accumulated Depreciation - Equipment		9445	(273,667.61)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,787,716.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,115.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	(22,228.84)		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(10,113.82)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,797,830.78		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	113,981.00	113,985.00	0.0%
Classified Support Salaries		2200	451,252.00	438,742.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	(416,746.00)	(431,815.00)	3.6%
Clerical, Technical and Office Salaries		2400	77,287.00	77,289.00	0.0%
Other Classified Salaries		2900	16,000.00	5,000.00	-68.8%
TOTAL, CLASSIFIED SALARIES			241,774.00	203,201.00	-16.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	196,658.00	210,931.45	7.3%
OASDI/Medicare/Alternative		3301-3302	72,533.00	70,464.92	-2.9%
Health and Welfare Benefits		3401-3402	(141,100.00)	(202,919.00)	43.8%
Unemployment Insurance		3501-3502	10,467.00	11,345.34	8.4%
Workers' Compensation		3601-3602	14,147.00	13,876.36	-1.9%
OPEB, Allocated		3701-3702	2,174.00	2,193.00	0.9%
OPEB, Active Employees		3751-3752	3,595.00	3,591.00	-0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			158,474.00	109,483.07	-30.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,612.00	32,000.00	8.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	147.00	62.00	-57.8%
TOTAL, BOOKS AND SUPPLIES			29,759.00	32,062.00	7.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,641.00	1,078.00	-34.3%
Dues and Memberships		5300	500.00	0.00	-100.0%
Insurance		5400-5450	23,316.00	22,013.00	-5.6%
Operations and Housekeeping Services		5500	51,920.00	52,500.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,900.00	8,500.00	7.6%
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	144,608.00	67,000.00	-53.7%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			229,985.00	151,191.00	-34.3%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			764,992.00	600,937.07	-21.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	826,277.00	664,962.00	-19.5%
(a) TOTAL, INTERFUND TRANSFERS IN			826,277.00	664,962.00	-19.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	77,050.00	64,025.00	-16.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,050.00	64,025.00	-16.9%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			749,227.00	600,937.00	-19.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		764,992.00	600,937.07	-21.4%
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			764,992.00	600,937.07	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(764,992.00)	(600,937.07)	-21.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	826,277.00	664,962.00	-19.5%
b) Transfers Out		7600-7629	77,050.00	64,025.00	-16.9%
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			749,227.00	600,937.00	-19.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(15,765.00)	(0.07)	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,265,541.19	3,249,776.19	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,265,541.19	3,249,776.19	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,265,541.19	3,249,776.19	-0.5%
2) Ending Net Position, June 30 (E + F1e)			3,249,776.19	3,249,776.12	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,239,316.69	3,089,316.69	-4.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,459.50	160,459.43	1434.1%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,565.00	81,411.00	-11.1%
5) TOTAL, REVENUES			91,565.00	81,411.00	-11.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	91,565.00	67,411.00	-26.4%
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			91,565.00	67,411.00	-26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	14,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	14,000.00	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,292,937.81	1,292,937.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,937.81	1,292,937.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,292,937.81	1,292,937.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,292,937.81	1,306,937.81	1.1%
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	1,292,937.81	1,306,937.81	1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,342,742.09		
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		
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			1,342,742.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(1,601.86)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(1,601.86)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,344,343.95		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	14,000.00	55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	82,565.00	67,411.00	-18.4%
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			91,565.00	81,411.00	-11.1%
TOTAL, REVENUES			91,565.00	81,411.00	-11.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	91,565.00	67,411.00	-26.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			91,565.00	67,411.00	-26.4%
<b>DEPRECIATION AND AMORTIZATION</b>					
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			91,565.00	67,411.00	-26.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,565.00	81,411.00	-11.1%
5) TOTAL, REVENUES			91,565.00	81,411.00	-11.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		91,565.00	67,411.00	-26.4%
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			91,565.00	67,411.00	-26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	14,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	14,000.00	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,292,937.81	1,292,937.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,937.81	1,292,937.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,292,937.81	1,292,937.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,292,937.81	1,306,937.81	1.1%
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	1,292,937.81	1,306,937.81	1.1%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66.03	66.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.03	66.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.03	66.03	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.03	66.03	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	66.03	66.03	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	66.42		
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		
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			66.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			66.42		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66.03	66.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66.03	66.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.03	66.03	0.0%
2) Ending Net Position, June 30 (E + F1e)			66.03	66.03	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	66.03	66.03	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. ADDITIONS</b>					
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>B. DEDUCTIONS</b>					
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%
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.0%
<b>D. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(82,644.47)		
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			(82,644.47)		
<b>F. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>G. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	(82,654.65)		
4) TOTAL, LIABILITIES			(82,654.65)		
<b>H. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (E6 + F2) - (G4 + H2)			10.18		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>TOTAL ADDITIONS</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
<b>TOTAL DEDUCTIONS</b>					
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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>			#N/A		
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%
			#N/A		
<b>B. EXPENDITURES (Objects 1000-7999)</b>			#N/A #N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENDITURES BEFORE OTHER</b>					
<b>FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
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	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	15.67	15.67	15.67	15.67	15.67	15.67
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	29.99	29.99	29.99	29.99	29.99	29.99
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	45.66	45.66	45.66	45.66	45.66	45.66
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	13.11	13.11	13.11	13.11	13.11	13.11
b. Special Education-Special Day Class	194.98	194.98	194.98	194.98	194.98	194.98
c. Special Education-NPS/LCI	20.73	20.73	20.73	20.73	20.73	20.73
d. Special Education Extended Year	17.80	17.80	17.80	17.80	17.80	17.80
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	246.62	246.62	246.62	246.62	246.62	246.62
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	292.28	292.28	292.28	292.28	292.28	292.28
<b>4. Adults in Correctional Facilities</b>	15.14	15.14	15.14	15.14	15.14	15.14
<b>5. County Operations Grant ADA</b>	31,928.79	31,928.79	31,928.79	31,928.79	31,928.79	31,928.79
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]	14.18	14.18	14.18	14.18	14.18	14.18
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	14.18	14.18	14.18	14.18	14.18	14.18
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	14.18	14.18	14.18	14.18	14.18	14.18
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	14.18	14.18	14.18	14.18	14.18	14.18



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
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	535,922.09		535,922.09			535,922.09
Buildings	16,832,002.04		16,832,002.04			16,832,002.04
Equipment	3,433,698.67		3,433,698.67			3,433,698.67
Total capital assets being depreciated	20,801,622.80	0.00	20,801,622.80	0.00	0.00	20,801,622.80
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(7,884,615.00)		(7,884,615.00)			(7,884,615.00)
Equipment	(2,552,191.49)		(2,552,191.49)			(2,552,191.49)
Total accumulated depreciation	(10,436,806.49)	0.00	(10,436,806.49)	0.00	0.00	(10,436,806.49)
Total capital assets being depreciated, net	10,364,816.31	0.00	10,364,816.31	0.00	0.00	10,364,816.31
Governmental activity capital assets, net	12,187,566.31	0.00	12,187,566.31	0.00	0.00	12,187,566.31
<b>Business-Type Activities:</b>						
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
Buildings	(1,958,187.30)		(1,958,187.30)			(1,958,187.30)
Equipment	(276,146.73)		(276,146.73)			(276,146.73)
Total accumulated depreciation	(2,234,334.03)	0.00	(2,234,334.03)	0.00	0.00	(2,234,334.03)
Total capital assets being depreciated, net	1,562,616.75	0.00	1,562,616.75	0.00	0.00	1,562,616.75
Business-type activity capital assets, net	3,236,837.75	0.00	3,236,837.75	0.00	0.00	3,236,837.75

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			32,766,980.71	32,740,450.49	33,160,827.94	33,140,699.50	33,416,206.39	31,015,025.28	46,599,808.17	40,490,842.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		136,997.10	136,997.10	249,586.78	246,594.78	246,594.78	249,586.78	246,594.78	246,594.78
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	16,753,042.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	(9,017,646.00)	0.00
Federal Revenue	8100-8299		15,559.00	0.00	689,167.00	44,721.00	7,050.00	196,801.00	16,006.00	8,299.00
Other State Revenue	8300-8599		359,996.35	359,996.35	652,067.78	652,067.78	627,067.78	667,499.28	652,067.78	652,067.78
Other Local Revenue	8600-8799		447,747.33	447,747.33	1,011,548.00	447,747.33	447,747.33	447,747.33	5,438,988.00	447,747.33
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			960,299.78	944,740.78	2,602,369.56	1,391,130.89	1,328,459.89	18,314,676.89	(2,663,989.44)	1,354,708.89
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		366,379.00	423,218.00	930,398.00	930,061.00	971,496.00	993,146.00	896,346.00	1,026,158.00
Classified Salaries	2000-2999		606,202.00	943,171.00	1,070,350.00	1,068,987.00	1,064,030.00	1,026,373.00	1,009,755.00	1,098,843.00
Employee Benefits	3000-3999		349,785.00	650,022.33	873,692.00	870,698.00	877,378.00	885,638.00	879,177.00	962,770.00
Books and Supplies	4000-4999		6,015.00	54,084.00	67,034.00	108,571.00	106,024.00	58,670.00	27,404.00	36,696.00
Services	5000-5999		208,494.00	358,352.00	353,071.00	334,849.00	901,922.00	658,994.00	732,730.00	1,344,533.00
Capital Outlay	6000-6599		0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,536,875.00	2,428,847.33	3,394,545.00	3,313,166.00	3,920,850.00	3,722,821.00	3,545,412.00	4,469,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	550,045.00	1,904,484.00	772,047.00	467,404.00	191,209.00	992,927.00	100,436.00	(30,174.00)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	593,999.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	28,934.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	550,045.00	1,904,484.00	772,047.00	1,090,337.00	191,209.00	992,927.00	100,436.00	(30,174.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	(381,295.00)	0.00	0.00	0.00	(381,295.00)	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(725,910.00)	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(381,295.00)	0.00	0.00	0.00	(1,107,205.00)	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		381,295.00	550,045.00	1,904,484.00	772,047.00	2,197,542.00	191,209.00	992,927.00	100,436.00	(30,174.00)
E. NET INCREASE/DECREASE (B - C + D)			(26,530.22)	420,377.45	(20,128.44)	275,506.89	(2,401,181.11)	15,584,782.89	(6,108,965.44)	(3,144,465.11)
F. ENDING CASH (A + E)			32,740,450.49	33,160,827.94	33,140,699.50	33,416,206.39	31,015,025.28	46,599,808.17	40,490,842.73	37,346,377.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		37,346,377.62	33,708,239.01	40,244,522.40	35,920,110.32				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	249,586.78	246,594.78	246,594.78	2,992.00	246,594.78	0.00	2,751,910.00	2,751,910.00
Property Taxes	8020-8079	0.00	16,753,042.50	0.00	0.00	0.00	0.00	33,506,085.00	33,506,085.00
Miscellaneous Funds	8080-8099	0.00	(5,889,979.00)	0.00	(1,549,988.00)	0.00	0.00	(16,457,613.00)	(16,457,613.00)
Federal Revenue	8100-8299	30,077.00	138,405.00	258,502.00	1,030,097.00	0.00	0.00	2,434,684.00	2,434,684.00
Other State Revenue	8300-8599	757,499.28	742,067.78	752,067.78	0.00	767,499.28	0.00	7,641,965.00	7,641,965.00
Other Local Revenue	8600-8799	447,747.33	447,747.33	447,747.36	4,590,868.00	3,527,125.00	0.00	18,598,255.00	18,598,255.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	102,183.00	0.00	0.00	102,183.00	102,183.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,484,910.39	12,437,878.39	1,704,911.92	4,176,152.00	4,541,219.06	0.00	48,577,469.00	48,577,469.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,094,072.00	1,097,840.00	1,102,104.00	1,153,734.00	163,171.00	0.00	11,148,123.00	11,148,123.00
Classified Salaries	2000-2999	1,048,246.00	1,021,367.00	1,018,017.00	1,021,337.00	165,312.00	0.00	12,161,990.00	12,161,990.00
Employee Benefits	3000-3999	1,193,185.00	1,167,954.00	1,268,051.00	1,235,962.00	252,297.00	0.00	11,466,609.33	11,466,609.33
Books and Supplies	4000-4999	118,166.00	89,984.00	183,019.00	192,225.00	73,006.00	0.00	1,120,898.00	1,120,898.00
Services	5000-5999	1,517,908.00	2,514,947.00	2,516,389.00	529,225.00	0.00	0.00	11,971,414.00	11,971,414.00
Capital Outlay	6000-6599	100,000.00	0.00	0.00	100,000.00	0.00	0.00	400,000.00	400,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	1,614,974.00	0.00	0.00	1,614,974.00	1,614,974.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	664,962.00	0.00	0.00	664,962.00	664,962.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		5,071,577.00	5,892,092.00	6,087,580.00	6,512,419.00	653,786.00	0.00	50,548,970.33	50,548,970.33
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(51,472.00)	(9,503.00)	58,256.00	(4,945,659.00)	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	593,999.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	28,934.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	(112,409.00)	0.00	0.00	(112,409.00)	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(51,472.00)	(9,503.00)	58,256.00	(5,058,068.00)	0.00	0.00	510,524.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	(381,295.00)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	(725,910.00)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(1,107,205.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(51,472.00)	(9,503.00)	58,256.00	(5,058,068.00)	0.00	0.00	1,617,729.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,638,138.61)	6,536,283.39	(4,324,412.08)	(7,394,335.00)	3,887,433.06	0.00	(353,772.33)	(1,971,501.33)
F. ENDING CASH (A + E)		33,708,239.01	40,244,522.40	35,920,110.32	28,525,775.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,413,208.38	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			28,525,775.32	27,493,891.84	25,767,031.53	25,626,581.96	24,907,234.76	22,269,078.04	28,880,407.69	31,200,219.34
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		136,997.10	136,997.10	249,586.78	246,594.78	246,594.78	249,586.78	246,594.78	246,594.78
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	16,753,042.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(9,017,646.00)	0.00	0.00
Federal Revenue	8100-8299		15,559.00	0.00	689,167.00	44,721.00	7,050.00	196,801.00	16,006.00	8,299.00
Other State Revenue	8300-8599		359,996.00	359,996.00	652,068.00	652,068.00	627,068.00	667,499.00	652,068.00	652,068.00
Other Local Revenue	8600-8799		447,747.00	447,747.00	1,011,548.00	447,747.00	447,747.00	447,747.00	5,438,988.00	447,747.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			960,299.10	944,740.10	2,602,369.78	1,391,130.78	1,328,459.78	9,297,030.28	6,353,656.78	1,354,708.78
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		377,370.37	435,914.54	958,309.94	957,962.83	1,000,640.88	1,022,940.38	1,037,971.15	1,056,942.74
Classified Salaries	2000-2999		624,388.16	971,466.13	1,102,460.50	1,101,056.61	1,095,950.90	1,057,164.19	1,040,047.65	1,131,808.29
Employee Benefits	3000-3999		402,082.78	769,522.66	999,902.76	996,818.94	1,003,699.34	1,012,207.14	1,005,552.31	1,091,653.10
Books and Supplies	4000-4999		6,195.45	55,706.52	69,045.02	111,828.13	109,204.72	60,430.10	28,226.12	37,796.88
Services	5000-5999		214,748.82	369,102.56	363,663.13	344,894.47	928,979.66	678,763.82	754,711.90	1,384,868.99
Capital Outlay	6000-6599		0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,624,785.58	2,601,712.41	3,593,381.35	3,512,560.98	4,138,475.50	3,931,505.63	3,866,509.13	4,703,070.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	550,045.00	1,904,484.00	772,047.00	467,404.00	191,209.00	992,927.00	100,436.00	(30,714.00)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	593,999.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	28,934.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	550,045.00	1,904,484.00	772,047.00	1,090,337.00	191,209.00	992,927.00	100,436.00	(30,714.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	917,442.00	1,974,372.00	(78,515.00)	794,459.00	19,350.00	(252,878.00)	267,772.00	(127,734.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(380,295.00)	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(725,910.00)	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	917,442.00	1,974,372.00	(78,515.00)	(311,746.00)	19,350.00	(252,878.00)	267,772.00	(127,734.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(367,397.00)	(69,888.00)	850,562.00	1,402,083.00	171,859.00	1,245,805.00	(167,336.00)	97,020.00
E. NET INCREASE/DECREASE (B - C + D)			(1,031,883.48)	(1,726,860.31)	(140,449.57)	(719,347.20)	(2,638,156.72)	6,611,329.65	2,319,811.65	(3,251,341.22)
F. ENDING CASH (A + E)			27,493,891.84	25,767,031.53	25,626,581.96	24,907,234.76	22,269,078.04	28,880,407.69	31,200,219.34	27,948,878.12
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		27,948,878.12	24,500,695.59	30,709,794.12	31,464,084.50				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	249,586.78	246,594.78	246,594.78	2,992.00	246,594.78	0.00	2,751,910.00	2,751,910.00
Property Taxes	8020-8079	0.00	16,753,042.50	0.00	0.00	0.00	0.00	33,506,085.00	33,506,085.00
Miscellaneous Funds	8080-8099	0.00	(7,439,967.00)	0.00	0.00	0.00	0.00	(16,457,613.00)	(16,457,613.00)
Federal Revenue	8100-8299	30,077.00	138,405.00	258,502.00	751,328.00	0.00	0.00	2,155,915.00	2,155,915.00
Other State Revenue	8300-8599	757,499.00	742,068.00	752,068.00	767,499.00	0.00	0.00	7,641,965.00	7,641,965.00
Other Local Revenue	8600-8799	447,747.00	447,747.00	4,477,747.00	4,590,868.00	667,142.05	0.00	19,768,269.05	19,768,269.05
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	102,183.00	0.00	102,183.00	102,183.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,484,909.78	10,887,890.28	5,734,911.78	6,112,687.00	1,015,919.83	0.00	49,468,714.05	49,468,714.05
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,126,894.16	1,130,775.20	1,135,167.12	1,188,346.02	168,066.13	0.00	11,597,301.46	11,597,301.46
Classified Salaries	2000-2999	1,079,693.38	1,052,008.01	1,048,557.51	1,051,977.11	236,113.60	0.00	12,592,692.04	12,592,692.04
Employee Benefits	3000-3999	1,228,980.55	1,202,992.62	1,306,092.53	1,273,040.86	259,865.91	0.00	12,552,411.50	12,552,411.50
Books and Supplies	4000-4999	121,710.98	92,683.51	188,509.57	197,991.75	66,527.61	0.00	1,145,856.36	1,145,856.36
Services	5000-5999	1,363,445.24	1,390,395.41	1,391,880.67	1,591,880.67	137,190.49	0.00	10,914,525.83	10,914,525.83
Capital Outlay	6000-6599	100,000.00	0.00	0.00	100,000.00	0.00	0.00	400,000.00	400,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	1,614,974.00	0.00	0.00	1,614,974.00	1,614,974.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	664,962.00	0.00	0.00	664,962.00	664,962.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		5,020,724.31	4,868,854.75	5,070,207.40	7,683,172.41	867,763.74	0.00	51,482,723.19	51,482,723.19
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(51,472.00)	(9,503.00)	58,256.00	(4,945,119.00)	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	593,999.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	28,934.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(51,472.00)	(9,503.00)	58,256.00	(4,945,119.00)	0.00	0.00	622,933.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(139,104.00)	(199,566.00)	(31,330.00)	(3,144,268.00)	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	(380,295.00)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	(725,910.00)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(139,104.00)	(199,566.00)	(31,330.00)	(3,144,268.00)	0.00	0.00	(1,106,205.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		87,632.00	190,063.00	89,586.00	(1,800,851.00)	0.00	0.00	1,729,138.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,448,182.53)	6,209,098.53	754,290.38	(3,371,336.41)	148,156.09	0.00	(284,871.14)	(2,014,009.14)
F. ENDING CASH (A + E)		24,500,695.59	30,709,794.12	31,464,084.50	28,092,748.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,240,904.18	

**ANNUAL BUDGET REPORT:**  
July 1, 2021 Budget Adoption

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

Public Hearing:

Adoption Date: 6/22/21

Place: Marin County Office of Education

Signed: Mary Jo Bue

Date: June 22, 2021

Clerk/Secretary of the County Board

Time: 3:30 PM

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Ghebregziabher

Title: Business Senior Director

Telephone: 415-499-5880

E-mail: mghebgegiabher@marinschools.org

To update our mailing database, please complete the following:

Superintendent's Name: \_\_\_\_\_

Chief Business Official's Name: \_\_\_\_\_

CBO's Title: \_\_\_\_\_

CBO's Telephone: \_\_\_\_\_

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)	X	
		• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	June 22, 2021	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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



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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

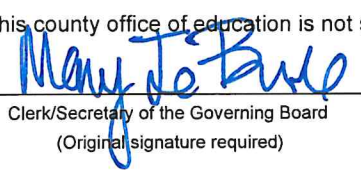
Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

\_\_\_\_\_

- ( ☐ ) 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:

6/22/21

For additional information on this certification, please contact:

Name: Michael Ghebregziabher

Title: Business Senior Director

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	
Capital Leases Payable	442,857.85		442,857.85		139,004.00	303,853.85	
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	387,557.08		387,557.08			387,557.08	
Governmental activities long-term liabilities	830,414.93	0.00	830,414.93	0.00	139,004.00	691,410.93	0.00
<b>Business-Type Activities:</b>							
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	
Capital 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			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	52,598,570.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,847,197.08
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	100,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	646,276.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	165,155.00
4. Other Transfers Out	All	9200	7200-7299	1,308,479.00
5. Interfund Transfers Out	All	9300	7600-7629	826,277.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,419,756.05
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)				6,465,943.05
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				42,285,430.08

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		59.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		706,641.55
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.)	35,973,313.33	601,158.31
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)	35,973,313.33	601,158.31
B. Required effort (Line A.2 times 90%)	32,375,982.00	541,042.48
C. Current year expenditures (Line I.E and Line II.B)	42,285,430.08	706,641.55
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 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

### 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) 4,637,150.70
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,759,558.73

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 16.70%

### 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)	3,847,299.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,319,777.31
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)	335,111.58
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)	5,544,999.57
9. Carry-Forward Adjustment (Part IV, Line F)	51,224.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,596,224.21

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,244,023.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,697,264.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,023,588.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	457,293.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	100,000.00
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)	1,316,301.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,975,945.98
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)	618,363.28
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,671,544.56
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)	184,000.00
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)	302,618.79
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)	515,520.50
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	42,106,463.93

**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)	13.17%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	13.29%
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#### 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,544,999.57</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(457,841.84)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.96%) times Part III, Line B19); zero if negative	<u>51,224.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.97%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>51,224.64</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>51,224.64</u>

July 1 Budget  
2020-21 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,749,675.26		283,486.76	2,033,162.02
2. State Lottery Revenue	8560	34,150.00		11,896.00	46,046.00
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)		1,783,825.26	0.00	295,382.76	2,079,208.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	88,010.00			88,010.00
2. Classified Salaries	2000-2999	161,185.00			161,185.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	41,532.00		28,933.00	70,465.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	215,675.00			215,675.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,049.00	2,049.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			10,656.00	10,656.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		506,402.00	0.00	41,638.00	548,040.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	1,277,423.26	0.00	253,744.76	1,531,168.02
<b>D. COMMENTS:</b>  Online instructional materials (software license renewal) for classroomk is coded under object 5800.					

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	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		31,928.79	0.00%	31,928.79	0.00%	31,928.79
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,459,922.00	0.00%	12,459,922.00	0.00%	12,459,922.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	124,127.00	0.00%	124,127.00	0.00%	124,127.00
4. Other Local Revenues	8600-8799	5,842,387.00	0.00%	5,842,387.00	0.00%	5,842,387.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,183.00	0.00%	102,183.00	0.00%	102,183.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,235,324.00)	2.49%	(1,266,026.44)	2.05%	(1,291,922.63)
6. Total (Sum lines A1 thru A5c)		17,293,295.00	-0.18%	17,262,592.56	-0.15%	17,236,696.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,744,171.00		2,829,119.49
b. Step & Column Adjustment				27,712.13		28,828.92
c. Cost-of-Living Adjustment				57,236.36		59,807.10
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,744,171.00	3.10%	2,829,119.49	3.13%	2,917,755.51
2. Classified Salaries						
a. Base Salaries				6,770,417.00		7,078,132.47
b. Step & Column Adjustment				101,556.27		106,171.98
c. Cost-of-Living Adjustment				206,159.20		215,529.13
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,770,417.00	4.55%	7,078,132.47	4.54%	7,399,833.58
3. Employee Benefits	3000-3999	4,255,479.67	10.80%	4,715,075.52	5.83%	4,989,967.51
4. Books and Supplies	4000-4999	633,735.00	2.22%	647,827.99	2.07%	661,237.00
5. Services and Other Operating Expenditures	5000-5999	3,334,646.00	3.75%	3,459,597.95	2.55%	3,547,895.55
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,455,805.00	0.00%	1,455,805.00	0.00%	1,455,805.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,280,810.00)	0.53%	(2,292,968.38)	3.78%	(2,379,744.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	664,962.00	0.00%	664,962.00	0.00%	664,962.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,978,405.67	5.45%	18,957,552.04	3.69%	19,657,711.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(685,110.67)		(1,694,959.48)		(2,421,015.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,379,686.55		31,694,575.88		29,999,616.40
2. Ending Fund Balance (Sum lines C and D1)		31,694,575.88		29,999,616.40		27,578,600.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	27,384,214.40		25,633,223.02		23,127,468.66
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	3,032,938.22		3,088,970.12		3,173,708.93
2. Unassigned/Unappropriated	9790	1,277,423.26		1,277,423.26		1,277,423.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,694,575.88		29,999,616.40		27,578,600.85

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	27,384,214.40		25,633,223.02		23,127,468.66
b. Reserve for Economic Uncertainties	9789	3,032,938.22		3,088,970.12		3,173,708.93
c. Unassigned/Unappropriated	9790	1,277,423.26		1,277,423.26		1,277,423.26
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		31,694,575.88		29,999,616.40		27,578,600.85
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,340,460.00	0.00%	7,340,460.00	0.00%	7,340,460.00
2. Federal Revenues	8100-8299	2,434,684.00	-11.45%	2,155,915.00	0.00%	2,155,915.00
3. Other State Revenues	8300-8599	7,517,838.00	0.00%	7,517,838.00	0.00%	7,517,838.00
4. Other Local Revenues	8600-8799	12,755,868.00	9.17%	13,925,882.00	5.84%	14,739,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,235,324.00	2.49%	1,266,026.44	2.05%	1,291,922.63
6. Total (Sum lines A1 thru A5c)		31,284,174.00	2.95%	32,206,121.44	2.61%	33,045,885.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,403,952.00		8,587,730.56
b. Step & Column Adjustment				85,845.98		89,305.59
c. Cost-of-Living Adjustment				97,932.58		103,474.76
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,403,952.00	2.19%	8,587,730.56	2.24%	8,780,510.91
2. Classified Salaries						
a. Base Salaries				5,391,573.00		5,514,559.57
b. Step & Column Adjustment				80,873.65		84,549.31
c. Cost-of-Living Adjustment				164,173.39		171,635.09
d. Other Adjustments				(122,060.47)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,391,573.00	2.28%	5,514,559.57	4.65%	5,770,743.97
3. Employee Benefits	3000-3999	7,211,129.66	7.93%	7,783,194.45	4.36%	8,122,280.32
4. Books and Supplies	4000-4999	487,163.00	2.23%	498,028.37	2.09%	508,455.89
5. Services and Other Operating Expenditures	5000-5999	8,636,768.00	-10.97%	7,689,632.88	-2.25%	7,516,532.63
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	159,169.00	0.00%	159,169.00	0.00%	159,169.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,280,810.00	0.53%	2,292,968.38	3.78%	2,379,744.23
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,570,564.66	-0.14%	32,525,283.21	2.19%	33,237,436.95
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,286,390.66)		(319,161.77)		(191,551.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,268,864.99		5,982,474.33		5,663,312.56
2. Ending Fund Balance (Sum lines C and D1)		5,982,474.33		5,663,312.56		5,471,761.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,982,477.50		5,663,312.56		5,471,761.24
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.17)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,982,474.33		5,663,312.56		5,471,761.24

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		31,928.79	0.00%	31,928.79	0.00%	31,928.79
(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. LCF/Revenue Limit Sources	8010-8099	19,800,382.00	0.00%	19,800,382.00	0.00%	19,800,382.00
2. Federal Revenues	8100-8299	2,434,684.00	-11.45%	2,155,915.00	0.00%	2,155,915.00
3. Other State Revenues	8300-8599	7,641,965.00	0.00%	7,641,965.00	0.00%	7,641,965.00
4. Other Local Revenues	8600-8799	18,598,255.00	6.29%	19,768,269.00	4.12%	20,582,137.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,183.00	0.00%	102,183.00	0.00%	102,183.00
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)		48,577,469.00	1.83%	49,468,714.00	1.65%	50,282,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,148,123.00		11,416,850.05
b. Step & Column Adjustment				113,558.11		118,134.51
c. Cost-of-Living Adjustment				155,168.94		163,281.86
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,148,123.00	2.41%	11,416,850.05	2.46%	11,698,266.42
2. Classified Salaries						
a. Base Salaries				12,161,990.00		12,592,692.04
b. Step & Column Adjustment				182,429.92		190,721.29
c. Cost-of-Living Adjustment				370,332.59		387,164.22
d. Other Adjustments				(122,060.47)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,161,990.00	3.54%	12,592,692.04	4.59%	13,170,577.55
3. Employee Benefits	3000-3999	11,466,609.33	9.00%	12,498,269.97	4.91%	13,112,247.83
4. Books and Supplies	4000-4999	1,120,898.00	2.23%	1,145,856.36	2.08%	1,169,692.89
5. Services and Other Operating Expenditures	5000-5999	11,971,414.00	-6.87%	11,149,230.83	-0.76%	11,064,428.18
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,614,974.00	0.00%	1,614,974.00	0.00%	1,614,974.00
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	664,962.00	0.00%	664,962.00	0.00%	664,962.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,548,970.33	1.85%	51,482,835.25	2.74%	52,895,148.87
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,971,501.33)		(2,014,121.25)		(2,612,566.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,648,551.54		37,677,050.21		35,662,928.96
2. Ending Fund Balance (Sum lines C and D1)		37,677,050.21		35,662,928.96		33,050,362.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,982,477.50		5,663,312.56		5,471,761.24
c. Committed						
1. Stabilization Arrangements	9750	27,384,214.40		25,633,223.02		23,127,468.66
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	3,032,938.22		3,088,970.12		3,173,708.93
2. Unassigned/Unappropriated	9790	1,277,420.09		1,277,423.26		1,277,423.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,677,050.21		35,662,928.96		33,050,362.09

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	27,384,214.40		25,633,223.02		23,127,468.66
b. Reserve for Economic Uncertainties	9789	3,032,938.22		3,088,970.12		3,173,708.93
c. Unassigned/Unappropriated	9790	1,277,423.26		1,277,423.26		1,277,423.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.17)		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)		31,694,572.71		29,999,616.40		27,578,600.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		62.70%		58.27%		52.14%
<b>F. RECOMMENDED RESERVES</b>						
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)		23,409,269.00		23,409,269.00		23,406,269.00
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)		50,548,970.33		51,482,835.25		52,895,148.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		50,548,970.33		51,482,835.25		52,895,148.87
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)		50,548,970.33		51,482,835.25		52,895,148.87
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,516,469.11		1,544,485.06		1,586,854.47
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,516,469.11		1,544,485.06		1,586,854.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		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		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AT	Marin County	

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund 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					111,782.00	826,277.00		
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	34,732.00		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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					0.00	0.00		
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							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
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							0.00	0.00

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					826,277.00	77,050.00		
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							0.00	0.00
Fund Reconciliation								
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	938,059.00	938,059.00	0.00	0.00

July 1 Budget  
2021-22 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					102,183.00	664,962.00		
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	38,158.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					664,962.00	64,025.00		
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	767,145.00	767,145.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2018-19)	32,140.00	31,871.72	0.8%	Met
Second Prior Year (2019-20)	31,890.38	31,933.81	N/A	Met
First Prior Year (2020-21)	31,890.38	31,928.79	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	59.13	245.97	31,871.72	2.82
Second Prior Year (2019-20)	45.66	247.33	31,933.81	14.18
First Prior Year (2020-21)	59.84	246.62	31,928.79	0.00
Historical Average:	54.88	246.64	31,911.44	5.67

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

<b>Budget Year (2021-22)</b> (historical average plus 2%):	55.98	251.57	32,549.67	5.78
<b>1st Subsequent Year (2022-23)</b> (historical average plus 4%):	57.08	256.51	33,187.90	5.90
<b>2nd Subsequent year (2023-24)</b> (historical average plus 6%):	58.17	261.44	33,826.13	6.01

**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 (2021-22)	59.84	246.62	31,928.79	0.00
1st Subsequent Year (2022-23)	59.84	246.62	31,928.79	0.00
2nd Subsequent Year (2023-24)	59.84	246.62	31,928.79	0.00
Status:	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

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

FY20 ADA of 45.66 does not include County Charter School ADA which lowered the 3-year average.

## 2. CRITERION: LCFF Revenue

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

#### Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

		Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a2.	COE Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	8,252,206.00	8,252,206.00	8,252,206.00	8,252,206.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	8,252,206.00	8,252,206.00	8,252,206.00	8,252,206.00

#### II. County Operations Grant

##### Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	31,928.79	31,928.79	31,928.79	31,928.79
b.	Prior Year ADA (Funded)		31,928.79	31,928.79	31,928.79
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)	8,252,206.00	8,252,206.00	8,252,206.00
b1.	COLA percentage (if COE is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))		0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)		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)
- 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))
- c. Weighted Percent change  
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines  
B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
59.84	59.84	59.84	59.84
	59.84	59.84	59.84
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding  
(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
- b1. COLA percentage (if COE is at target) (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
- d. Percent Change Due to Funding Level  
(Step 2c divided by Step 2a)

8,252,206.00	8,252,206.00	8,252,206.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
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)
- 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))
- c. Weighted Percent change  
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

0.00	0.00	0.00
0.00	0.00	0.00
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)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change  
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

- a. Total weighted percent change  
(Step 3c in sections II, III and IV)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	33,260,073.00	33,506,431.00	33,506,431.00	33,506,431.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>-0.30% to 1.70%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	36,010,423.00	36,258,341.00	36,258,341.00	36,258,341.00
County Office's Projected Change in LCFF Revenue:		0.69%	0.00%	0.00%
<b>Standard:</b>		<b>-0.30% to 1.70%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.69%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.31% to 5.69%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	32,448,245.21		
Budget Year (2021-22)	34,776,722.33	7.18%	Not Met
1st Subsequent Year (2022-23)	36,507,812.06	4.98%	Met
2nd Subsequent Year (2023-24)	37,981,091.80	4.04%	Met

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

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

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

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

MCOE provided a 2.55% increase to the CSEA salary schedule and \$40 increase to CSEA longevity beginning in FY 21-22 in each increment. MCOE also provided a 3% increase to Classified Management and Administrative/Administrative Support and Categorical beginning FY 21-22. In addition, MCOE increased the employer contribution for health benefits beginning FY 21-22 for the units previously mentioned. All other benefits increased due to salary increases including STRS and PERS.

#### 4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.69%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.31% to 10.69%	-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%):	-4.31% to 5.69%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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##### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2020-21)	4,766,848.00		
Budget Year (2021-22)	2,434,684.00	-48.92%	Yes
1st Subsequent Year (2022-23)	2,155,915.00	-11.45%	Yes
2nd Subsequent Year (2023-24)	2,155,915.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time Learning Loss Mitigation and AB86 revenue allocated in FY21 not budgeted in FY22 and FY23. In addition, carryover not budgeted in FY22 and FY23.

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

First Prior Year (2020-21)	9,401,347.00		
Budget Year (2021-22)	7,641,965.00	-18.71%	Yes
1st Subsequent Year (2022-23)	7,641,965.00	0.00%	No
2nd Subsequent Year (2023-24)	7,641,965.00	0.00%	No

**Explanation:**  
(required if Yes)

AB86 revenue revenue budgeted in FY21 not budgeted in FY22, K-12 Workforce decreased revenue.

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

First Prior Year (2020-21)	18,015,927.00		
Budget Year (2021-22)	18,598,255.00	3.23%	No
1st Subsequent Year (2022-23)	19,768,269.00	6.29%	Yes
2nd Subsequent Year (2023-24)	20,582,137.00	4.12%	No

**Explanation:**  
(required if Yes)

Increased revenue for Contract Services.

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

First Prior Year (2020-21)	1,399,003.00		
Budget Year (2021-22)	1,120,898.00	-19.88%	Yes
1st Subsequent Year (2022-23)	1,145,856.36	2.23%	No
2nd Subsequent Year (2023-24)	1,169,692.89	2.08%	No

**Explanation:**  
(required if Yes)

Carryover in FY21 not budgeted in FY22.

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

First Prior Year (2020-21)	15,805,135.00		
Budget Year (2021-22)	11,971,414.00	-24.26%	Yes
1st Subsequent Year (2022-23)	11,149,230.83	-6.87%	Yes
2nd Subsequent Year (2023-24)	11,064,428.18	-0.76%	No

**Explanation:**  
(required if Yes)

Expenses for one-time revenue received for Learning Hub, Learning Loss Mitigation, and AB86 funding not budgeted in FY22. In addition, carryover in FY21 not budgeted in FY22.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2020-21)	32,184,122.00		
Budget Year (2021-22)	28,674,904.00	-10.90%	Not Met
1st Subsequent Year (2022-23)	29,566,149.00	3.11%	Met
2nd Subsequent Year (2023-24)	30,380,017.00	2.75%	Met

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

First Prior Year (2020-21)	17,204,138.00		
Budget Year (2021-22)	13,092,312.00	-23.90%	Not Met
1st Subsequent Year (2022-23)	12,295,087.19	-6.09%	Met
2nd Subsequent Year (2023-24)	12,234,121.07	-0.50%	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)

One-time Learning Loss Mitigation and AB86 revenue allocated in FY21 not budgeted in FY22 and FY23. In addition, carryover not budgeted in FY22 and FY23.

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

AB86 revenue revenue budgeted in FY21 not budgeted in FY22, K-12 Workforce decreased revenue.

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

Increased revenue for Contract Services.

- 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)

Carryover in FY21 not budgeted in FY22.

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

Expenses for one-time revenue received for Learning Hub, Learning Loss Mitigation, and AB86 funding not budgeted in FY22. In addition, carryover in FY21 not budgeted in FY22.

## 5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	17,978,405.67	539,352.17	610,755.00	Met

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

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

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

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

**6. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	25,753,570.50	28,381,087.11	27,739,269.17
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,471,488.09	2,640,428.50	3,155,914.21
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,782,327.86	1,749,675.26	1,277,423.26
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.84)	(363,593.66)	(2.63)
e. Available Reserves (Lines 1a through 1d)	30,007,383.61	32,407,597.21	32,172,604.01
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	41,191,468.22	44,007,141.73	52,598,570.21
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	22,989,689.14	24,774,909.87	23,361,393.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	64,181,157.36	68,782,051.60	75,959,963.21
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	46.8%	47.1%	42.4%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>15.6%</b>	<b>15.7%</b>	<b>14.1%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	4,906,032.19	12,241,160.21	N/A	Met
Second Prior Year (2019-20)	2,809,101.82	13,589,464.47	N/A	Met
First Prior Year (2020-21)	(556,624.96)	17,186,684.96	3.2%	Met
Budget Year (2021-22) (Information only)	(685,110.67)	17,978,405.67		

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

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

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

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

## 7. CRITERION: Fund Balance

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

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

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

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

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

50,548,970

County Office's Fund Balance Standard Percentage Level:

1.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

YES

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
23,409,269.00	23,409,269.00	23,406,269.00

### 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 <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2018-19)	Original Budget: 22,312,137.36 Estimated/Unaudited Actuals: 25,221,178.50	N/A	Met
Second Prior Year (2019-20)	Original Budget: 25,898,688.95 Estimated/Unaudited Actuals: 30,127,209.69	N/A	Met
First Prior Year (2020-21)	Original Budget: 30,878,139.14 Estimated/Unaudited Actuals: 32,936,311.51	N/A	Met
Budget Year (2021-22) (Information only)	Original Budget: 32,379,686.55		

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

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

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

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

Explanation:  
(required if NOT met)



## 8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	50,548,970	51,482,835	52,895,149
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,548,970.33	51,482,835.25	52,895,148.87
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	23,409,269.00	23,409,269.00	23,406,269.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	50,548,970.33	51,482,835.25	52,895,148.87
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,516,469.11	1,544,485.06	1,586,854.47
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,516,469.11</b>	<b>1,544,485.06</b>	<b>1,586,854.47</b>

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

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

### Reserve Amounts

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	27,384,214.40	25,633,223.02	23,127,468.66
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,032,938.22	3,088,970.12	3,173,708.93
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,277,423.26	1,277,423.26	1,277,423.26
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.17)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	31,694,572.71	29,999,616.40	27,578,600.85
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	62.70%	58.27%	52.14%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>1,516,469.11</b>	<b>1,544,485.06</b>	<b>1,586,854.47</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

DATA ENTRY: 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(1,147,979.00)			
Budget Year (2021-22)	(1,235,324.00)	87,345.00	7.6%	Met
1st Subsequent Year (2022-23)	(1,266,026.44)	30,702.44	2.5%	Met
2nd Subsequent Year (2023-24)	(1,291,922.63)	25,896.19	2.0%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2020-21)	111,782.00			
Budget Year (2021-22)	102,183.00	(9,599.00)	-8.6%	Met
1st Subsequent Year (2022-23)	102,183.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	102,183.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2020-21)	826,277.00			
Budget Year (2021-22)	664,962.00	(161,315.00)	-19.5%	Not Met
1st Subsequent Year (2022-23)	664,962.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	664,962.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the county school service fund operational budget?	<span style="border: 1px solid black; padding: 2px;">No</span>			

\* 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

FY 21-22 decreased unrestricted contribution to Enterprise fund \$161,315.

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

**Project Information:**  
(required if YES)




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

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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)

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

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

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

No

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

1,102,343

4. OPEB Liabilities

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

1,102,343.00

0.00

1,102,343.00

Actuarial

Sep 22, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

85,995.00	85,995.00	85,995.00
108,507.82	112,844.85	116,883.57
62,745.00	67,411.00	69,388.00
15	15	15



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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	80.2	78.1	78.1	78.1

### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

### Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

#### One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

#### Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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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

75,791

6. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
184,427	378,221	581,780

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
72,611	147,202	222,569
capped	capped	capped

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,826	3,745	5,760
1.0%	1.0%	1.0%

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	204.8	207.6	207.6	207.6

### Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

### Negotiations Settled

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

May 11, 2021

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

4. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

339,046

664,459

998,641

2.6%

2.6%

2.6%

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  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

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

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

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

**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:


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

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

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

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

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

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

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	103.4	102.7	102.7	102.7

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
405,473	842,580	1,292,331
3.0%	3.0%	3.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

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

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

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

### S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

June 22, 2021

### 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

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## ADDITIONAL FISCAL INDICATORS

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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.

- |  |   |
|--|---|
| <b>A1.</b> 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?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A3.</b> 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)                         | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A4.</b> 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?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A5.</b> 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A6.</b> Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| <b>A7.</b> Does the county office have any reports that indicate fiscal distress?<br>(If Yes, provide copies to CDE)   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A8.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |

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

**Comments:**  
(optional)

Item A6 - The County Office of Education pays 100% of health benefits for active and retired board members.

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## End of County Office Budget Criteria and Standards Review

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