Marin County Office of Education

2021-2022 Final Budget

Marin County Office of Education

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MARIN COUNTY OFFICE OF EDUCATION

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 15th 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:

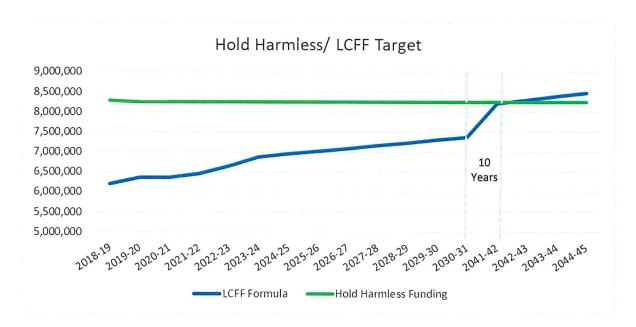
Marin County Office of Education Local Control Funding Formula (LCFF)						
Funding Elements:	Unit	per Unit		Total		
1 Base Funding per COE		\$ 756,276	\$	756,276		N/A
2 County Community School - Base Funding	44.17	12,934.15	\$	571,301	\$	376,884
Supplemental ADA Funding (35% of Base Funding)	35.22	4,526.95		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 (E	BTSA)					512,044
Total LCFF	MAK SE		\$	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 addon 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.

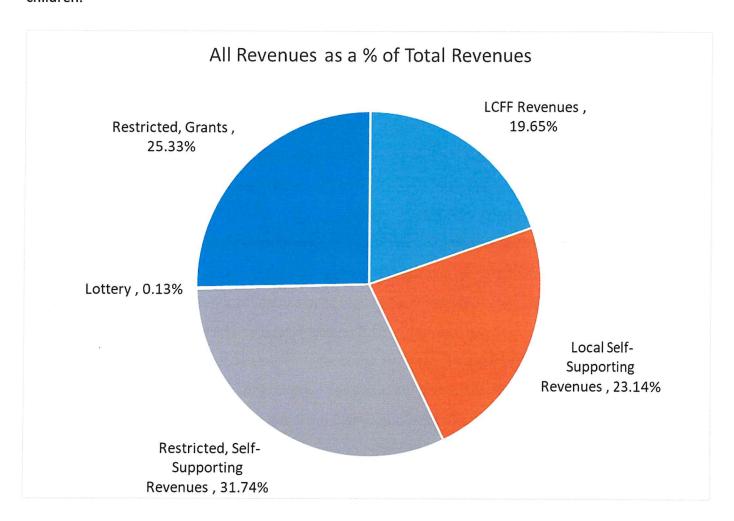


MCOE received property taxes in excess of our held harmless limit for the first time in 2017-18 resulting in sending \$60 thousand of 'excess' taxes to the State. The excess tax amount grows to \$1.5 million in 2021-22 and is expected to exceed \$2 million by 2023-24. The changes to LCFF funding with 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.

2021-22 Budget Adoption Reserves

Marin County Office of Education

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

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

The minimum recommended reserve for economic uncertainties;

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

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

			2021-22			
Total General Fund Expenditures & Other Uses		\$	50,548,970			
Minimum Reserve requirement	3%	\$	1,516,469			
General Fund Combined Ending Fund Balance Special Reserve Fund Ending Fund Balance		\$ \$	37,677,050 196,406			
Components of ending balance: Nonspendable (revolving, prepaid, etc.) Restricted Committed		\$ \$ \$	5,982,478 27,384,214			
Assigned Reserve for economic uncertainties Unassigned and Unappropriated		\$ \$	3,032,938 1,277,420			
Subtotal Assigned, Unassigned & Unappropriated Total Components of ending balance		\$	4,310,358 37,677,050			
Assigned & Unassigned balances above the minimum reserve requirement		\$	2,793,889			
Statement of Reasons						
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in t Recommended Reserve for Economic Uncertainties because:	otal are gr	eater than t	he Minimum			

		1	1	T
Grant	2020-21	2021-22	Grantor	2021-22 Personnel Costs
Education Services				
Early Childhood Education Quality Improvement Pre K-3rd Grade initiative				
Grant to support the Early Childhood Education Quality Improvement and support the coordination of PreK-3rd Grad collaborative projects in four target districts	\$960,000	\$960,000	Marin Community Foundation	\$552,676
College Access and Success Grant to support the design of a family cohort pilot for College Access and Success.	\$299,650	\$299,650	Marin Community Foundation	\$136,649
MCF - HAAS Grant 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
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$112,624	\$112,624	Marin Community Foundation	\$19,463
*Williams and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$42,000	\$0	Hewlett Foundation	\$0
*First Five Impact Grant				
Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.	\$280,555	\$280,555	First Five	\$231,743
County of Marin Grant for planning and coordination to implement a universal research-based kindergartner-screening tool.	\$96,562	\$109,599	County of Marin	\$4,485
Health Education Framework Project				
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
Marin's Ocean and Bay Backyard				
Include the study of climate change as it relates to Marin County's coastal ecosystems in the curriculum and engage students to better understand their local aquatic ecosystems in a way that moves them to stewardship and action	\$100,000	\$100,000	NOS Office of National Marine Sanctuaries	\$14,665
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$64,654	\$64,654	Federal	\$13,528
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$57,659	\$57,659	Federal	\$43,566
ESSA: School Improvement Funding for COEs Federal funding to County Offices of Education for the purpose of supporting the statewide system of support and technical assistance for LEAs in their county that serve schools meeting the criteria for comprehensive support and improvement.	\$28,450	\$28,450	Federal	\$0
Title IV A Student Support Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.	\$10,765	\$10,765	Federal	\$6,661
Fitle II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$7,526	\$6,845	Federal	\$3,633

Grant	2020-21	2021-22	Grantor	2021-22 Personnel Costs
Title III Limited English To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.	\$57,658	\$57,658	Federal	\$0
Classified School Employee Grant Funding provided by Commission on Teacher Credentialing to provide financial assistance for current classified staff to become credentialed teachers.	\$120,000	\$120,000	State	\$14,155
HSS Framework Implementation Funding provided to 1) Shift to more advanced health education pedagogical practices and content through professional learning and resources and 2) Build a comprehensive system of support by building the capacity of COEs across the state.	\$51,017	\$0	State	\$0
ESSA: Education for Homeless Children and Youth To facilitate the enrollment, attendance and success in school of homeless children and youth; and ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.	\$74,250	\$75,000	State	\$21,413
Tobacco-Use Prevention Education (TUPE) Admin Grants Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.	\$37,500	\$37,500	State	\$22,916
Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants Provides funding to County Office of Education to increase capacity to provide technical assistance to all LEAs regarding new requirements for adhering to Prop. 56 TUPE legislation requiring all LEAs to prohibit use of tobacco.	\$37,500	\$37,500	State	\$16,085
Tobacco-Use Prevention Education (Prop 56) Local Assistance Funding to prevent and reduce the use of tobacco products by young people as currently described in CA Health and Safety Code Section 104420.	\$251,153	\$251,153	State	\$89,978
*Foster Youth Program Grant to provide technical assistance in the area of educational program and support services to foster youth who attend school in Marin County.	\$239,402	\$239,402	State	\$84,771
CA Preschool Quality Rating and Improvement System (QRIS) To ensure that children in California have access to high quality programs so that they thrive in their early learning settings and succeed in kindergarten and beyond.	\$211,418	\$211,418	State	\$71,841
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$74,285	\$74,285	First 5 Marin	\$10,420
Education Services Total	\$3,234,128	\$3,134,717	E seus de Épite mais.	\$1,358,648

Grants companison 2020-2021 to 2021-2022					
Grant	2020-21	2021-22	Grantor	2021-22 Personnel Costs	
Special Education					
Dedication to Special Education To support the Technology Resource Center of Marin.	\$70,930	\$180,000	Dedication to Special Education (DSE)	\$14,209	
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$65,962	
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$5,821,388	\$5,821,388	Federal	\$374,578	
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).	\$273,331	\$273,331	Federal	\$81,583	
IDEA Preschool Local Entitlement, Part B Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.	\$884,358	\$876,007	Federal	\$250,684	
IDEA Mental Health Allocation Plan, Part B Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.	\$361,130	\$361,130	Federal	\$0	
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,406	\$1,406	Federal	\$0	
IDEA Early Intervention Grant, Part C Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.	\$252,596	\$252,596	Federal	\$219,958	
Alternative Dispute Resolution Expansion Program Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.	\$88,158	\$14,601	Federal	\$12,932	
Transition Partnership Program (TPP) Grant To provide vocational rehabilitation services to significantly disabled high school students.	\$85,600	\$85,600	California Department of Rehabilitation	\$69,912	
Mental Health Services The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.	\$2,018,983	\$1,854,672	State	\$575,116	
Workability Grant The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.	\$129,015	\$129,015	State	\$107,334	
SELPA Systems Improvement Leads To serve as Special Education Resource Lead to work with lead agencies selected and other county offices of education to improve pupil outcomes as part of the statewide system of support.	\$1,143,273	\$999,998	State	\$287,861	
State Learning Loss Mitigation Funds to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.	\$91,412	\$0	State	\$0	
In-Person Instruction (IPI) Grant State funding provided to LEAs pursuant to AB 86 to assist with offering in- person instruction and to expand in-person instruction time, provide academic interventions and accelerate progress to close learning gaps.	\$348,640	\$0	State	\$0	

Grant	2020-21	2021-22	Grantor	2021-22 Personnel Costs
Expanded Learning Opportunities (ELO) Grant State funding provided to LEAs pursuant to AB 86 to account for the new Expanded Learning Opportunities (ELO) Grant.	\$662,912	\$0	State	\$0
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff State funding provided to LEAs pursuant to AB 86 to account for the paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant,	\$73,435	\$0	State	\$0
Special Education Totals	\$12,392,567	\$10,935,744		\$2,060,129
Albamatica Education				
Alternative Education AB1913 Sheriff Cardenas Crime Prevention Act of 2000				
Grant to reduce the rate of juvenile crime in Marin County by supporting the services provided to students at Marin's Community School and Phoenix Academy.	\$273,267	\$273,267	County of Marin Probation Department	\$135,409
No Child Left Behind (NCLB) Title I Part A To ensure that all children have a fair and equal opportunity to obtain a high- quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.	\$146,086	\$146,086	Federal	\$111,664
Elementary and Secondary School Emergency Relief (ESSER) Fund The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to address the impact of COVID-19 on elementary and secondary schools.	\$120,306	\$0	Federal	\$0
Elementary and Secondary School Relief II (ESSER II) Fund To address the ongoing impact of COVID-19. ESSER II funds are required to be tracked separately from the ESSER (Resource 3210) funds. LEAs may use ESSER II funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national COVID-19 emergency.	\$490,117	\$0	Federal	\$155,117
Elementary and Secondary School Relief III (ESSER III) Fund funds are apportioned to local educational agencies (LEAs) to address the impact of COVID-19 on elementary and secondary schools.	\$637,185	\$223,015	Federal	\$0
ESSER III (ARP Act Section 2001) This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.	\$159,297	\$55,754	Federal	\$0
Governor's Emergency Education Relief Fund: Learning Loss Mitigation 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
Coronavirus Relief Fund: Learning Loss Mitigation 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
NCLB Title I Part D Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities. Alternative Education Totals	\$104,205 \$2,733,486	\$104,205 \$802,327	Federal	\$33,629 \$435,819

Grant	2020-21	2021-22	Grantor	2021-22 Personnel Costs
Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE) To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.	\$0	\$612,102	State	\$26,907
K-12 Strong Workforce Program Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.	\$1,325,899	\$886,662	State	\$548,983
HASS Provide support to teach work readiness skills and career exploration.	\$35,000	\$35,000	Local Donation	\$33,629
College of Marin, AB86 Grant to provide consulting service to prepare an inventory of Regional Programs for adults.	\$140,000	\$140,000	College of Marin	\$114,968
ROP / STC Totals	\$1,500,899	\$1,673,764		\$724,487
Maintenance and Operations				
FEMA Public assistance for reimbursement for staff working as Disaster Service Workers in both the Emergency Operations Command Center as well as pop-up child-care centers and any other capacity that may arise in the course of the emergency.	\$100,000	\$0	State	\$0
Maintenance and Operations Totals	\$100,000	\$0		\$0
Total	\$19,961,080	\$16,546,552		\$4,579,083

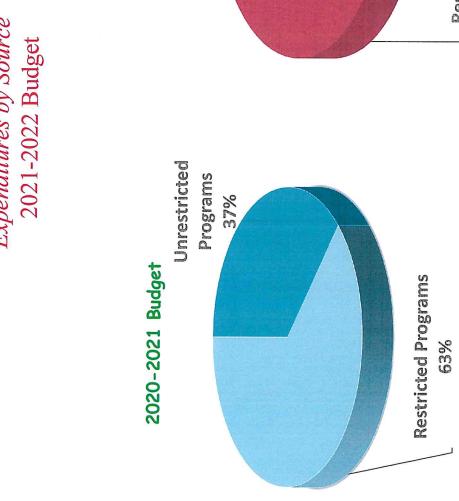
FUND SUMMARY

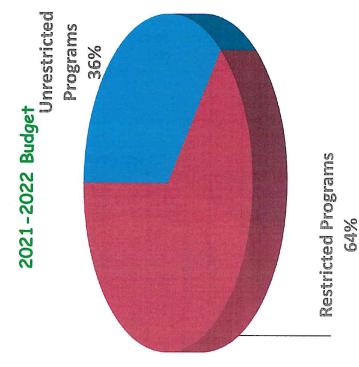
Marin County Office of Education 2021-22 Budget Fund Summary

	Unrestricted	Restricted	Total
REVENUES:			
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
TOTAL REVENUES	17,293,295	31,284,174	48,577,469
CVOCALDITUDES		2	
EXPENDITURES:			
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
TOTAL EXPENDITURES	17,978,406	32,570,564	50,548,970
Excess (Deficiency) of Revenues over Expenditures			
Before Other Financing Sources and Uses	(685,111)	(1,286,390)	(1,971,501)
OTHER FUNDING SOURCES / USES:			
Interfund Transfer In	102,183		102,183
Interfund Transfer Out	664,962	_	664,962
Other Sources	004,502		004,902
Other Uses			
Contributions	(1,235,324)	1,235,324	
TOTAL OTHER FUNDING SOURCES / USES:	(1,798,103)	1,235,324	(562 770)
TOTAL OTHER TOTAL SOURCES / OSES.	(1,730,103)	1,233,324	(562,779)
Net Increase (Decrease) in Fund Balance	(2,483,214)	(51,066)	(2,534,280)
FUND BALANCE:			
BEGINNING BALANCE (Est)	32,379,687	7,268,865	39,648,552
BEGINNING BALANCE FIXED ASSET	32,373,007	7,200,003	33,048,332
ENDING BALANCE	29,896,473	7,217,799	37,114,272

General Fund Summary Comparison

Expenditures by Source 2021-2022 Budget



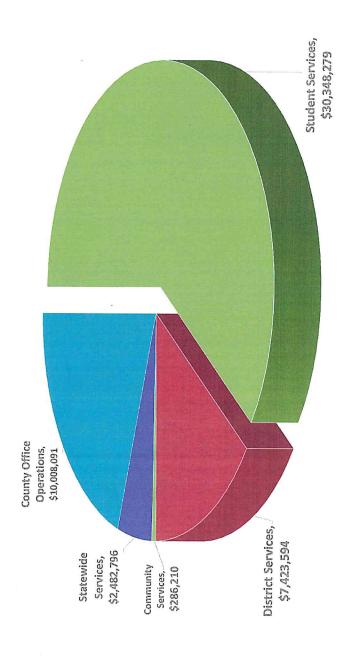


Marin County Office of Education 2021-22 Budget General Fund Summary

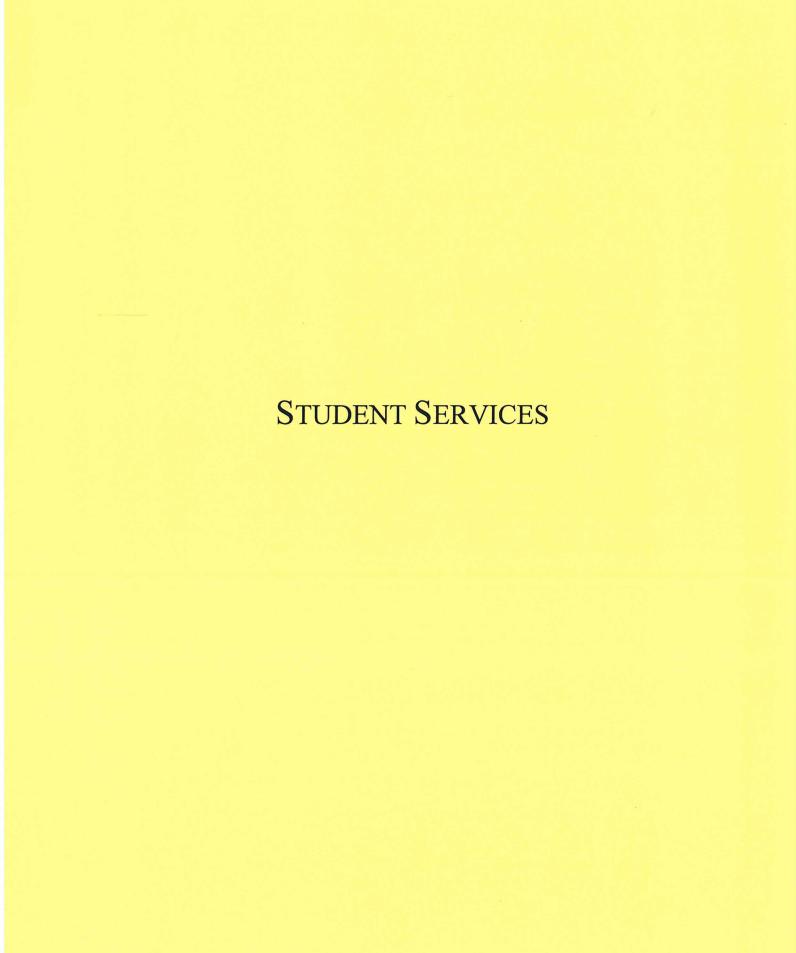
	Student	District	Community	Statewide	COE	Grand Total
EXECUTE TO SECURE	Services	Services	Services	Services	Operations	
Revenues						
LCFF Sources	8,079,237	3,661,339			8,059,806	19,800,382
Federal	1,977,197	457,487				2,434,684
State	4,250,964	565,555		999,998	1,825,448	7,641,965
Local	14,149,256	1,694,694	180,000	1,733,000	841,305	18,598,255
Contributions	671,574	654,484			(1,326,058)	
Interfund In					102,183	102,183
Revenues Total	29,128,228	7,033,559	180,000	2,732,998	9,502,684	48,577,469
Expenditures			_			
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
Expenditures Total	30,348,279	7,423,594	286,210	2,482,796	10,008,091	50,548,970
Excess (Deficiency) of Revenue Over						
Expenditures	(1,220,051)	(390,035)	(106,210)	250,202	(505,407)	(1,971,501)
Fund Balance:						
BEGINNING FUND BALANCE (Est.)						20 640 552
Ending Balance						39,648,552
Ending Scharie					1	37,677,051
Components of Ending Fund Balance:						
Restricted	1					5,982,478
Committed for Stabilization				1		3,302,170
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



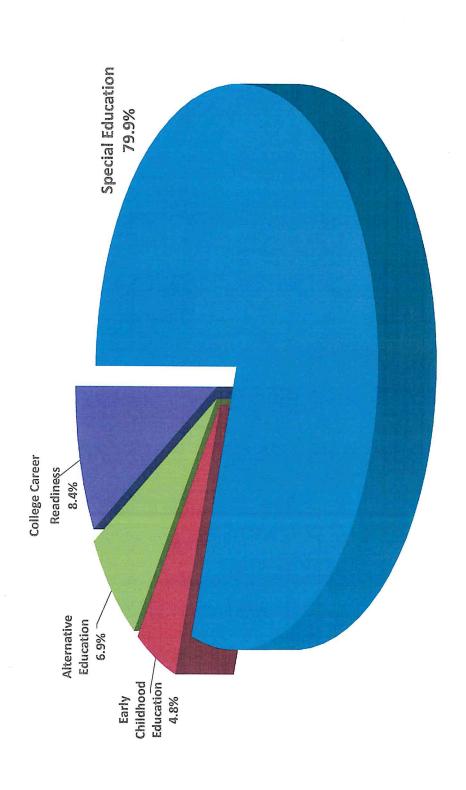
Total \$50,548,970



Marin County Office of Education 2021-22 Budget Student Programs

				College	
		Early		Career	Total
	Special	Childhood	Alternative	Readiness	B
	Education	Education	Education	(CCR)	
Revenues					
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	1			671,574	671,574
Revenues Total	23,325,085	1,454,846	1,784,971	2,563,326	29.128.228
Expenditures					
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	7 189 353
Expenditures Total	24,245,214	1,454,848	2,084,890	2,563,327	30,348,279
Excess (Deficiency) of Revenues			3		
over expenditures	(920,129)	(2)	(299,919)	(1)	(1,220,051)

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
Special Ed	NV VIOLET NO CONTRACTOR OF THE SECURITY OF THE	Не объекти и на типинатири по тако у постава постава на фила и фила у при у прина на поставија и при јаја виги	
Revenues			TS 448 (MET) 1 (1884) 1887 (1884) 1884 (1884) 1884 (1884) 1884 (1884) 1884 (1884) 1884 (1884) 1884 (1884) 1884
LCFF Sources		on the fact of the section of the control of the co	andre a common surfraga, e esta sida associativa de la common a common surfraga e de common de la common de la
PROPERTY TAXES TRANSFERS LCFF Sources Total	6,807,186		6,967,985
Federal	6,807,186		6,967,985
ALL OTHER FEDERAL REVENUES			
SPEC ED-DISCRETIONARY GRANTS	85,600		85,600
SPEC ED-ENTITL PER UDC (IDEA)	629,708		357,758
Federal Total	1,291,447 2,006,755		1,283,548
state	2,000,733	One en en elemente como como en Actual production de elemente como un elemente como un elemente como en elemente como elemen	1,726,906
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		unterskrive petrolyste potreke Arakik Londo Zerverske redukusia, hal han krakusika kustanus a sili ya	
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		en de Person de la vivoloció de desentación de desentación de la vivolencia de conjunto en del desentación en e La vivolencia de la vivolencia del vivolencia del vivolencia de la vivolencia del vivolencia de la vivolencia del vivolencia	мей и порт за невойней невойной и отности и при и невойно порт обустици и под выполняющего доступа.
CONTRIBUTIONS FROM REST REV	707,650		469,834
CONTRIBUTIONS TO SP ED PROGRAM	(707,650)		(469,834)
Contributions Total	enter de la companya		**************************************
Revenues Total	23,011,451	6,021,769	23,325,085
Expenditures		er of the state of the second tests of the second of the second tests of the second participating by a second	Market en der landarhalde für die er en oar diesen sprokreier is der deelijk ja velenij dy gebiel in ja j
Certificated		t on the second section of the section of the second section of the section of the second section of the section	mit to light the the state of t
ASSISTANT SUPERINTENDENT	264,515	224,800	272,453
CERT PUPIL SUPPORT ~ REGULAR CERTIFICATED TEACHER ~ REGULAR	905,153	456,990	904,875
CERTIFICATED TEACHER REGULAR CERTIFICATED TEACHER~EXTRA DTY	5,940,755	5,429,149	5,900,719
COORDINATOR/PROGRAM MANAGER	20,000 515,653	1,326	10,000
DIRECTOR	173,586	520,480 174,425	518,306
MCOE SALARY SAVINGS	(952,740)	1/4,423	163,176
OTHER CERT SUPVS & ADMIN SALAR	40,976	26,246	(550,393) 109,662
PROFESSIONAL EXPERT	111,604	105,701	22,683
TEACHER SUBSTITUTE ~ ILLNESS		3,180	22,003
TEACHER SUBSTITUTES	100,545	66,565	90,000
Certificated Total	7,120,047	7,008,862	7,441,481
Classified	theretizen the enterent enterent enterent in proposition to be an expectation of the control of		The second secon
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

	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
	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
Classified Total	4,012,892	3,766,578	4,701,602
Benefits		ediem (Climania) word word with earlief of the first and word of the Climania word and t	ranning and the second seco
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)	majoran karan karan 	(290,914
MCOE CLASS SALARY SAVINGS	(370,463)	nn en e	(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-CLASSIFED	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	Problem (1965) (1965) in in-Armen's his information and instrument in the season and instrument and any analysis of a pro-	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
Benefits Total	4,812,428	4,051,729	5,638,993
Books & Supplies			3,030,033
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	
Books & Supplies Total	310,589	121,070	500 360 E20
Services			260,530

	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	ferrorina ert ei entschrieße erde etterlingsbegenige generalegen entsgreichte geben den son eilige ge	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 PEST CONTROL	11,500	10,000	25,000
POSTAGE	5,100	5,096	5,100
	2,500	1,663	2,500
PROF/CONSLTG SVCS & OPER EXPEN PROFESSIONAL CONSULTING SVCS	489,452	in ikahumba kinggi olegisi kinan pengilik cilik gali ikalisa secelik kananga nya sejantingan yanga open gerapa Tanan seria kinggi olegisi kinan pengilik cilik gali ikalisa secelik ikananga nya sejantingan yanga open gerapa	840,696
ROOFING	7,500	7,500	
SEWER	2,180	2,180	1,500
SPURR	1,800	1,551 690	1,800
SUBAGREEMENT FOR SERVICE	1,104,126		2,000
TELEPHONE	12,612	9,123	832,787
WATER	4,800	4,959	12,612 4,800
WORKSHOP FEES	500	4,555	500
Services Total	5,530,660	3,310,379	4,512,474
Capital Outlay		CONTRACTOR	7,JIL,4/4
ARCHITECTURAL FEES-LAND IMPRV	15,000		kon firm selemmin kritis sim negarok di pinteronomen edileh bilik demakan social di daka.
CONSTRUCTION MGMT FEE-LAND IMP	20,000	11,000	
INSPECTIONS	6,000	6,000	
OTHER FEES	1,600	1,600	SE-monopologico de Principle de La describir de La describir de la companya de la companya de la companya de l La companya de la co
TESTING COSTS	5,676	5,568	erregen kaj de un de de medidis en kolis en kommunen menge gregore en prepara juri pre prefajore en partico,

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
SITE CONSTRUCTION	165,000	158,113	
Capital Outlay Total	213,276	182,281	historie remont is pil esterne de estar estar qui regione que active este region esta les més estretais
Indirect	et Marke Administration of the second of the	tion to the contract of the engine of the	No brents il and diferent representation only to a graph of a solution between the plants of the solution of a
INDIRECT COSTS CHARGES	1,588,449	t neer eelt tot eerst tot tyris en sjoodskildskildskrytsid visit ook tot ook tot ook eels eels voor ook eels s Eels	1,690,134
Indirect Total	1,588,449	Mary many distribution of the distribution of the distribution of the contract	1,690,134
Expenditures Total	23,588,341	18,440,899	24,245,214
Fund Balance	Particularies de disensi Stad Sumb Stadio de la 1820 de mai finita, ao Open de Sono de	andar tidan tidak dalam da tidat tida tida tidak da tida tidak tidak da tidak da tidak da tidak da tidak da ti	interpretation of the second s
Beginning fund balance	он того ч нато на гупно на н.	Called the Price Control contr	halderhand abdicemment den var stemstjorder, dreve 150 mil sendrevæligt aktifikte (om de militæret). Cash
BEGINNING FUND BALANCE	2,909,635	en e	i feligi felik ar a sami meminding dia at pamangan ngangan samuning handi ayang mag-aggi magang pantunan
Beginning fund balance Total	2,909,635	en med kan et hande Sterme de der verleiche Sterme des Sterme konstanten der der der den der der der der des d -	had the simple programmed and the simple is and in the simple and according to the site of the simple decrease in the simple and the simple decrease in the simp
Ending fund balance		NV 40 m Challage (the foresteen foresteen an extra new and state of the challage (the challage of the challage	de internación de la compansión de la comp
Unassigned Unappropriated	2,228,463	al to the first the section of the section of a first section of problems assessment and pure supplies assessment as the section of the secti	in 400 dissipilian eta dinta (h. 4 minera) de de electro-remente milantenian en un egypanyayayay
Ending fund balance Total	2,228,463	the manufacture and the Control of t	r Contra anti-commentation metallicità del contra del c
Fund Balance Total	5,138,098	meter disensional (Specialment, mapping, response) group; a scale topological procedure, especial group, and a	inder Provide See Option (COST 2000) to 2 decords and COST out to manufacturing on open property and a facility of the cost of
Special Ed Total	51,737,890	24,462,668	47,570,299

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/TKK 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-3rd 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)
 - o 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.
 - o Coordinates, manages and leverages funding to meet each grant requirements.
 - O Consults with development of Inclusive Preschool program.
 - O Participates in State or Regional Quality Rating Improvement System workgroups.
 - O Participates in California Child Care Coordinator Association meetings.
 - Participates in California policy workgroups, informational meetings.

• Marin Quality Counts (MQC) Consortia:

- Provides oversite, 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
 - o Coordinates annual Needs Assessment, Zip Code Priorities Report, County Master Plan
 - o Recruits Commissioners from required sectors of the communities
 - o Advocates for community childcare needs
 - Participates in Statewide meetings for Child Care Coordinators
 - Participates in Marin County Quality Counts Consortia Meetings and workgroups
 - o Reports to Executive Committee of the Child Care Commission

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Early Childhood Ed	hilikakan kalang ikin semenan penemenan menangan kempangan pengangan pengangan pengangan pengangan berancah berangan	- 77 akhan khali бүрүй бүттүүсү түн машасыны аташашынынуу уулуу, кың күр уубардууну уубардуу ай	Dauget
Revenues	tra min'nyay katangan pinggapat alikuwan dikatan salamatahan mina magasapagga, jagi alimanan man ikibi milatang		Opposition in the Contract of
Local	interfelore Albeit and Control Language Special processes and the control of the		trade et til til se skelle til state medle state til til skelle for til skelle til se skelle til se skelle til
ALL OTHER FEES AND CONTRACTS	51,017	10,687	Garden er malant er malant er
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
Expenditures	The state of the s	en e	2.740.00
Certificated	оннования учения и менентического выботорого проводения проводения выполнения выполнения выполнения выполнения	enn generaliste som en en en sin som en	
ASSISTANT SUPERINTENDENT			ter and make the study friggs of each edition. Visit should be a section to be a section.
COORDINATOR/PROGRAM MANAGER	387,340	386,390	399,335
Certificated Total	387,340	386,390	399,335
Classified		300,330	399,333
ACCOUNTING SUPPORT SALARIES	3,114	3,126	and a measure or great the second pulsars are as a finish region of the second second second as a second second
CLASS SUPV & ADM SALARY~OTHER	132,712	75,690	126 605
CLERICAL & OFFICE ~ EXTRA HIRE	1,000	73,090	136,695
CLERICAL & OFFICE ~ OVERTIME	2,000	73	1,000
PROFESSIONAL EXPERT	CONTROL BY ANY CANDELLINE AND CONTROL OF CON	art to the control of the first of the control of t	1,000
SECRETARIAL SALARIES	47,250	13,071	42,250
Classified Total	24,710 210,786	24,453	16,978
Benefits	210,/00	116,413	197,923
CAR ALLOWANCE CERTIFICATED BEN	550		
HEALTH & WELFARE CERTIFICATED	34,849	26.044	-
HEALTH & WELFARE CLASSIFIED	CONTRACTOR OF THE PROPERTY OF	36,941	36,522
MEDICARE - CERTIFICATED	27,908	15,882	29,800
MEDICARE - CLASSIFIED	5,617	5,487	5,793
OPEB ACTIVE EMPLOYEE-CERTIFICA	3,057	1,604	2,875
OPEB ACTIVE EMPLOYEE-CLASSIFED	480	481	480
OPEB ALLOCATED - CERTIFICATED	592	254	574
OPEB ALLOCATED - CLASSIFIED	914	888	944
	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	The state of the s	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
Books & Supplies	(ap in the goal of a given interpretation of the most interpretation of the distribution of the most interpretation of the given interpretatio	service of the control of the contro	odnika ili kali oʻrki ili ili ili moranining poʻrkili ili ili ili ili ili ili ili ili ili
MATERIALS & SUPPLIES	9,518	2,272	5,810
NONCAPITALIZED EQUIPMENT	2,232	1,786	2,232
PRINTER TONER	984	670	892
SOFTWARE	8,000		

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Books & Supplies Total	20,734	4,728	8,934
Services	and the second s	н жана жана жана жана жана жана жана жа	антунка колону буйну такурану бүсү айында бой аталауы айында аш дүүнө үзүүү
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	ent entitlebane de travest entre vierte interes specient grant en en en de grant en operar estad en propositio 	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	etiti tii teetieta tiin teetieta taa taa kaa kaa ja ay	900
Services Total	760,023	460,224	485,461
Indirect	The Control of the Co	emente para de la reconstitución de la reconstitución de la constitución de la constitución de la constitución	direkermensinonmanerom egyenheristeki ilekel Andre varia aliesanya sosia ale
INDIRECT COSTS CHARGES	181,718	eria en	161,127
Indirect Total	181,718	eterstere til ett storre om en er	161,127
Expenditures Total	1,749,224	1,127,876	1,454,848
Fund Balance		Pallantina artikat kanta kata kata da kanta da kata da	and the second seco
Beginning fund balance	от на в достоя на дали на проблем на Силбантений пригод пригодит и почений положений изобаний на проблем на при		Princentific Parts (Market Springer) and the delicate Princetical accommodation and interest and the colored co
BEGINNING FUND BALANCE	268,453		demonstrative con responsibilità del septembre control d'està una insussere
Beginning fund balance Total	268,453	iki 2000 (160 (160 (160 (160 (160 (160 (160 (eribbe dichte die ermandelle Bereit/dichtel, den bereiten erwag versionen zuge den beseiten zu der der bestelle Ber
Ending fund balance	PROCES THE BOARD OF STATES ABOVE A PERSONNEL COMPANIES TO THE STATES AND	Mit der Verbreich von der Verbreich der Anderstande im zu der Lieben Spienen verbreitung zu gegen zu gegen zu g	i deli militari deli Propieti deli deli deli interi di Propieti conserva e i sensi colo singi qui traci propieti q
Unassigned Unappropriated	8,700		entralis (1000) de la transportation aproprieta de management de protection de desta des de constituir de securior de la constituir de la cons
Ending fund balance Total	8,700		Professional distance in the second and the second and the second and the second and the second as t
Fund Balance Total	277,153	en de 1970 de 1971 de	
arly 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 7th through 12th grade students who have been referred by Marin County public schools through the School Attendance Review Board (SARB) or expulsion processes; referred by Marin County Juvenile Probation or who have chosen to attend our school. Our team works together to support the academic, social and emotional well-being of students so that they can flourish in college, career and life.

Phoenix Academy

Phoenix Academy is the Marin County Office of Education's charter school, serving students grades 7th through 12th who benefit from the small, personalized learning model to meet students' academic, social and emotional needs. It operates in tandem with Marin's Community School.

Oracle Independent Study

Oracle Independent Study is an alternative to classroom instruction for 7th through 12th grade students whose educational needs cannot be met through traditional programs. Oracle Independent Study allows students to work at their own pace within the limits of a written agreement.

Loma Alta School

This program is located at the Marin County Juvenile Hall and serves incarcerated youth, helping them bridge the gap in their learning between our other Alternative Education programs, as well as the District schools.

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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Alt Ed		MMV (dent)de MMMV (delt), ((annexede eq.) (den democrater) andexe eq. ataur access a class a color que propaga	о подпортника объедилисти бого по стополого по постави у и извесено се сергори се сергори по
Revenues	er en		errorgenskelig (stephilipsenskelig (stephilipselerus) um vedenskelig und genologiege
LCFF Sources	en e	ethionis Detektorolina upomoiniaanaja ajara ührose uprapos rousiaajaja japunjüljä (japun	the single Arts and nevertheld of the Section Common property or the Common Section Council or the Common Section Council or
EDUCATION PROTECTION ACCOUNT	10,408	8,659	11,968
LCFF TRANSFERS	1,059,827	nomentalismin samma rapamana manana para () (pendent ta nelli sala mali samban alam alam ta salam alam ta salam 	1,099,284
LCFF Sources Total	1,070,235	8,659	1,111,252
Federal			eranderste et til det er det segmente er
ALL OTHER FEDERAL REVENUES	418,806	270,085	250,291
Federal Total	418,806	270,085	250,291
State	er omer versione de la destación de destación de la completa de la completa de la completa de la completa de l La completa de la completa del la completa de la completa del la completa de la completa de la completa de la completa de la completa del la	The second of th	
STATE LOTTERY REVENUE	11,860	3,669	15,257
State Total	11,860	3,669	15,257
Local	9970 A 6 A Marie Burkillinis kirkerii энх жыйланда ойда сөрөөдөө эхэр өрөөдөө эх эргэрхээд бөр бороо улсын улсын оргоод орго	natiliko est kontrologian kolern men kann dimenkan mendamen yang yang kepengan yang yang kepengan yang berejan	n die vleiste gestermen deutsche seinem verneuwer, voorgevinze ja noor zu daz zu
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
Revenues Total	1,938,343	237,092	1,784,971
Expenditures	Productive from the Person than the American Street in Street in American Continues to the Street Indian Indian Street Indian Street Indian Street Indian Street Indian Street Indian Street Indian In	PPT Provident Control Control of the Control of Control	dangening dangen open period of the second o
Certificated	n er (film) er film er film kann kommen medinerne kommen menner ur meg værde vinne er film på er film film film kann kommen kommen kommen kann kommen	againe, the specimen and it is a responsible deliced (things for eight and state specials refreshed object of	emanuscus ili un annigu chamus che fem mini ripacci ili riccoltani anni ci confide di cic
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	in vid V street in met en vid merennen et streets, die die street in terebreit verbeit in die V vid verbeit in met in verbeit in die verbeit	The second secon	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	as an international and an international decision of the state of the	t vermelmine no verme ammontaja ja vermena mengajajajajajajaj engentralijajajajajajajajajajajajajajajajajajaj	
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	13,240
SECRETARIAL SALARIES	113,993	114,596	145,475
SUPERVISOR	91,159	90,593	182,264
Classified Total	296,818	280,527	407,918
Benefits		200,J£/	+U1,310
CAR ALLOWANCE CLASSIFIED BEN	598	550	598
HEALTH & WELFARE CERTIFICATED	69,005	67,945	And the state of t
HEALTH & WELFARE CLASSIFIED	43,788	41,833	72,334
MEDICARE - CERTIFICATED	10,583	9,396	68,556
MEDICARE - CLASSIFIED	4,303	3,911	10,064 5,996

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OPEB ACTIVE EMPLOYEE-CERTIFICA	1,073	797	1,086
OPEB ACTIVE EMPLOYEE-CLASSIFED	657	651	911
OPEB ALLOCATED - CERTIFICATED	1,447	1,251	1,416
OPEB ALLOCATED - CLASSIFIED	638	612	957
PERS ~ CERTIFICATED POSITIONS	- In the second of the second	4,128	manaja managaman yang gigina gina di managam-ng pilipinah malikumakin casa organism pilipinah salah salah salah Am
PERS ~ CLASSIFIED POSITIONS	52,643	55,580	61,980
SOCIAL SECURITY (OASDI) ~ CERT	-	1,236	tel der et vertret lighet her de til til virke skilver) verke og til vertret vertret menskylvig regensjonsjon —
SOCIAL SECURITY (OASDI)~CLASSI	15,183	16,218	16,211
STRS ~ CERTIFICATED POSITIONS	117,861	99,217	116,829
STRS ~ CLASSIFIED POSITIONS	6,864	= 1	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		teritoria del titologia del primitar a del primitar a seguno del propieto del 2000 como montre espedia por com	and the state of t
BOOKS AND REFERENCE MATERIALS	4,000	296	4,000
CLASSROOM SUPPLIES	2,000	and the second s	1,000
MATERIALS & SUPPLIES	52,018	22,675	58,310
NONCAPITALIZED EQUIPMENT	19,842	12,356	3,000
OFFICE SUPPLIES	al today til high taken til de her her her her her her her her her he	terberkal amerikan 1 riks amerikan kanan kanan kepanjayan kempanyan kanan kanan kanan kanan kanan kanan kanan 	500
PRINTER TONER	4,000	reiter (in Participate) internation in vivol (III) (III) and all latinosy in lively of a strongery region groups	the design of th
WORKSHOP SUPPLIES	200	est on estador de referencia de la compansión de la compansión de la compansión de la compansión de la compans 	200
Books & Supplies Total	82,060	35,327	67,010
Services	animanyang <mark>animatan terlahan melanda da Seberah danimbahan da mendikan da menanganyang mendi 1955 danimbahan da pad</mark> Animatan	AN-CONTENANTION PROCESSOR OF THE CONTENANT AND THE CONTENANT TO THE CONTEN	
CABLE/SATELLITE	1,500	2,301	1,500
COMPUTER LEASE	5,042	anterioren erroren er 	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		Company of the second s	4,442
INTERNET	22,320	21,600	3,000
MAINTENANCE CONTRACTS/EQUIPMEN	12,500	8,917	12,500
MILEAGE	400	oran marina de la compania de la co	400
OTHER CONTRACT SERVICES	142,842	54,621	86,473
OTHER FEES	555	99	555
OTHER LEASES/RENTALS	1,000	1,000	A transmission with a section and the community of the participation of the property of the pr
OTHER REPAIRS	2,500	1,884	1,000
POSTAGE	900	neko tiinta kiitiin ei kiitoinis kinisyskusistään asudan eiken atuun on mus. Vuosaa	2,500
PROF/CONSLTG SVCS & OPER EXPEN	52,492	658	900
SEWER SEWER	675	enanterior des abandos (o dos handres quante monte que arte que que propriet proprie	17,322 675

	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	Programmentalisms register destroys of resemble of the first first the first Charles of the first sound of the Charles of the Charles of the first sound of the Charles of		The delicit from the according to the first from the contemporary to the contemporary field of the contemporary to the contemp
WATER	2,450	856	2,450
WORKSHOP FEES	4,000		1,500
Services Total	543,065	360,222	345,886
Indirect	and and changed the demand must be an interest of the space of the spa	an dalapha in dan dalapha an ann an talaphan an dah dang Sang (alah ganakan) ing ang gapang gapang gapang gapa	t MCMCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
INDIRECT COSTS CHARGES	154,007		162,485
Indirect Total	154,007	ere der der de der Stemmer geweinne de gestellt geligt geweinne geweinne fer der der der der der des gestellt der gestellt der	162,485
Expenditures Total	2,146,348	1,641,666	2,084,890
Fund Balance	all and the control of the control o	માં અને ભાગવાલા કર્યા નવા ભાગમાં માનવા પ્રાપ્ત હોંગા હતા. ભાગદાના તેના તેના મુખ્યત્વના હતા છે, તેને હોંગાના ભાગવ	Stevenster from the stevens of the execution of the stevens of the
Beginning fund balance	en grektoren esta kistentek iz etais erterekisekon kesin kin ede proken hersikis samunias azum aktion esta sam	Perkaninkan dahiri Perkan kan mendebanyan mendebanyan penangan salah salah pengah salah sebagai pengah salah s	all highweigh in the state of the little and compared the material to the state of the compared to the compare
BEGINNING FUND BALANCE	111,131	en e	PPP (PPP - 7th And All All All All And And And Angelson alogue of the mail and approximation of the complete
Beginning fund balance Total	111,131	Carrierita di terrencia de estrenimente esta de lo de descrizaren en esta de esta papa y este de en esta en est 	
Ending fund balance	$= \frac{1}{2} \left(\frac{1}{2}$	and the state of t	melden er men en mengelet. Die 20 met 12 in vind del heling die streen het er mån te de i Melte transport mil de med
Unassigned Unappropriated	90,280	inne kin i moligit ti silati kan kinga kan ngaropana, ngaropana angagapana na ngalitigi yangapana. Laky ka mad ————————————————————————————————————	
Ending fund balance Total	90,280		
Fund Balance Total	201,411		erfennensier gewichten der vollent werd auf volle billigken gewordt eine geschiede versicht zu von.
Alt Ed Total	4,286,102	1,878,758	3,869,861

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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
CCR			nereta un nome y umb es esta compositiva de maneres en esta de alcineración de de compositiva de compositiva d
Revenues	d formulation and the following data are included programming that you the second of t		
State	Prince and the Control of the Contro		
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 SEES AND CONTROL			Banana matematikan matematikan sajat opi sigi perimentuah a haranda a bahasin mujunistan sa
ALL OTHER FEES AND CONTRACTS	64,704		64,704
ALL OTHER LOCAL REVENUES Local Total	175,000	152,058	190,000
Contributions	239,704	152,058	254,704
CONTRIBUTIONS FR UNRESTR REV		o Maria di M	and the state of t
Contributions Total	599,509	united to the second discondition of the second	671,574
Revenues Total	599,509	A 450 250	671,574
Expenditures	2,123,196	1,160,368	2,563,326
Certificated	- And the second contraction and the contraction of		For Methodological Sandrick (1984 - 1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 Total Methodological Sandrick (1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 - 1984) (1984 - 1
CERTIFICATED TEACHER ~ REGULAR	45,385	an tau yan 14 da maran 14 da 30 da maran 14 da 30 da maran 14 d	AA 207
COORDINATOR/PROGRAM MANAGER	148,695	148,695	44,307 154,273
DIRECTOR	53,257	38,665	54,750
PROFESSIONAL EXPERT	30,140	20,665	20,875
TEACHER SUBSTITUTES	1,000	20,000	1,000
Certificated Total	278,477	208,025	275,205
Classified	erende erende er om entre skrivet erende erende er om de er omkombet de kombet beskelde er obskrive er omkombet		······································
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)	en de la reception de la company de la compa	
PROFESSIONAL EXPERT	37,032		the state of the s
SECRETARIAL SALARIES	51,597	51,661	52,639
SUPERVISOR	236,348	191,188	260,432
Classified Total	552,512	471,271	626,178
Benefits		or a present for a constitutive processor and	
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)	an a spekalaning managar ta nangaran kanana sa na kanana na na kanana kanana kanana kanana kanana kanana kanan Tanana kanana kanan	
MEDICARE - CERTIFICATED	4,038	2,825	3,926
MEDICARE - CLASSIFIED	7,324	6,801	7,783
OPER ACTIVE EMPLOYEE CLASSIFED	417	223	422
OPER ALLOCATED CERTIFICATED	1,568	1,087	1,688
OPER ALLOCATED - CLASSICIED	583	428	605
OPEB ALLOCATED - CLASSIFIED PERS ~ CERTIFICATED POSITIONS	1,519	1,070	1,704
FERS CERTIFICATED PUSITIONS	11,025	8,003	12,543

	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	and the contract of the contra	and the control of th	retirancy characteristic potential and a section of the section of the section of the section of the section of
MATERIALS & SUPPLIES	25,831	3,878	18,450
WORKSHOP SUPPLIES	250	N-Ariah Terbeni Alburun (1995) sebangan di Araban (1994) sebangan di Araban (1994) sebangan (1994) sebangan (1 	250
Books & Supplies Total	26,081	3,878	18,700
Services	ikki ka marangangangangangangangangangangangan sa sa maranganganganganganganganganganganganganga	and graving numerous arrows an executability or who to be delicated as well small to sell year the servi-	ede et trochensomet et annomen over seuros, en 1900-top de 1900-top et de 1900-top et 1900-top et 1900-top et In trochensomet et annomen over seuros, en 1900-top de 1900-top de 1900-top et 1900-top et 1900-top et 1900-to
CONFERENCES	1,332	200	836
COPIER CHARGES (COPIES)	800	576	800
DUES & MEMBERSHIPS	272	en betrette til til til storrette sken hande klasse kall storrette sken sken sterrette sken klasse klasse sken Lande sken sken sken sken sken sken sken ske	272
EQUIPMENT REPAIR	600	ilahir Tarara da Banta 1903 dan 1904 salah si Santi Salah da bahadi sanan dan karagan yang dipanggan galanggan Int	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	oco-marilian-musera atalescone marinas na sunas harrida mitas acumatante e esta.	2,160
POSTAGE	260	12	251
PROF/CONSLTG SVCS & OPER EXPEN	32,981	energia en	25,257
SUBAGREEMENT FOR SERVICE	661,043	destrumentes ser e constituent statut este destrumente de la constituent de la colonidad de la colonidad de la Constituentes ser en constituent de la colonidad	975,273
TELEPHONE	300	54	246
WORKSHOP FEES	725	entremente en constitution de la companie de que de la companie de la companie de la companie de la companie d La companie de la companie de	225
Services Total	842,521	63,608	1,041,453
Indirect	e total della suota suota mangaten manno anno en en partitotsi astanden esta esta suota suota sistema suota pa		reddin ynnwygol felliof eddidd aeth llefi yr Lefin yr Africa ach niwell ac yw Arbert yr Arbert yr Arbert yr Ar Arbert yn ar y Arbert yr Arbert
INDIRECT COSTS CHARGES	153,591		175,607
Indirect Total	153,591	orderes (Control of the Control of t	175,607
Expenditures Total	2,163,434	987,803	2,563,327
Fund Balance			**************************************
Beginning fund balance	ank-to-to-to-to-to-to-to-to-to-to-to-to-to-		ar deleteransista de que depositación la contra propriata establica de contrata de contrata del Color conse
BEGINNING FUND BALANCE	428,315		and a mention of the following of the property of the state of the sta
Beginning fund balance Total	428,315		er (1900-til er
Ending fund balance			PO Peril Child (Peril Child Ch
Unassigned Unappropriated	376,374	directive and the state of the	TO COMPANY SECURITY OF THE PROPERTY OF THE PRO
Ending fund balance Total	376,374		
Fund Balance Total	804,689	Andrein Greek verster der men verster der state der stelle der ste	The 20 cm MA is a graph and before the desired 2, the is also through a graph and a graph may 7 to 1, types
CCR Total	5,091,319	2,148,171	5,126,653

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Safe Schools		And the second	Systems (Systems (Sys
Revenues	TO SECTION AND ADMINISTRATION OF A PROPERTY		entrantistikus ja pitalaina mineralaina ja pitalaina kan kan kan kan kan kan kan kan kan k
Local	ang menerakan kemeruhan kebangan kelan kembandan menerakan melanggun berang menerakan kemulan kelanggan berang	mentalah seri seri seri ada di mendum dan perenganggan di perumpungan pembenasik dan personal	e e e e e e e e e e e e e e e e e e e
ALL OTHER FEES AND CONTRACTS	61,000	59,858	Official Control of the Control of t
ALL OTHER LOCAL REVENUES	700,000	700,000	e department in the defendance in the conference of the following factors and the construction to the construction of the cons
Local Total	761,000	759,858	general de la company de la co
Revenues Total	761,000	759,858	
Expenditures	g ta Zam-Chia Anishi Michael and Andrea (Chia Chia Chia Chia da Anishi Malini May (Marana) an Anishi Anishi Ma	tinistelle kirinistelle ein ein sie ein ein sein ein ein ein ein ein ein ein ein ein	
Services	н менен жана бара (улта ултану да (органу органу о	the Marian and matter a marian and marian and come is in the confidence of the Comment of the confidence in the	enterente de la companya de la comp
SUBAGREEMENT FOR SERVICE	761,000	677,785	
Services Total	761,000	677,785	Miller Berkelle Berkell Billion Schreibersonen en
Expenditures Total	761,000	677,785	an ang tingga di sana mananang anahanda kan kan kan kan kan di sana kan kan kan kan kan kan kan kan kan
Safe Schools Total	1,522,000	1,437,643	likk lifekant temberganan (menjul para 1920) men seur senan na hari si (2-2-anazon di daun ser

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Adult	estas permitaria de la compositor de la compositor de la constitució de la constituc	nophilaeninellochtitenhammhinnellikallatanunlinelunesiyetineleitististististististististististististis	Duuget.
Revenues	тивова на выда не в до се на нечениционно да на насе объемо до на водобо до се навечений из почение на на выращини да на на		Delevir, dady finance for do relationship to his objective and an exercise and play of the region of the play of the second seco
Local	entro e estableción propriedente de presenta de senera a representación con entro en entro en estableción en e	mangan at the contraction of the deposit of the contraction of the deposit of the contraction of the contrac	Эдэн холоон байгаас байгаас байгаас холоон байгаас байгаас байгаас байгаас байгаас байгаас байгаас байгаас байг
ALL OTHER LOCAL REVENUES	69,803		White his makement are consumed to the control of t
Local Total	69,803		
Contributions	uniquaniqual (videolophia and armount area (videolophia armount area phinosphysia man-population armount area (videolophia	tich with die volle der Wilse was Giermann (gewongsproprang werd ziehel bed beschappen ziehe (der jed. d. d. d	milyenmenteller mindem millermen ylegaryn gallwy (datad dielde och derl e teadealer obselver
CONTRIBUTIONS FR UNRESTR REV	ers for the many factors and coloring to distributions to make the many factors of the distributions are a properties of coloring the appropriate of the color		nerit varier er en bytenskapelindelige generaligen meg proponet i er en er Betre
Contributions Total			, Berlangserfeldficht für Calentille (Calentille (Cale
Revenues Total	69,803		grafingen Articone and native the Contract of
Expenditures		antiten hit addernick his terken muse kandralisus (d. a.	militarishindi kilishindi didalaharan maranasanday (kiriyan 1944) maran didalah (kiriyan 1944) maran didalah
Certificated	ACCOMPANIENCE O OPEN BUTTER AND PROVINCE OF PROVINCE AND ACCOMPANIENCE AND ACCOUNT OF THE PROVINCE AND ACCOUNT OF THE PROVINCE	en er en	T P (Committee) (Collection (Collection) (Co
CERTIFICATED TEACHER~EXTRA DTY	44,068	na nasandinanan da ani'na 30-ra anii - anii a sa aliasanan anii adaanaa mada anii anii anii anii anii anii anii	enderentes en un de comment en major que plumper (um, mil a com a del progression en en esta e reconse.
Certificated Total	44,068	elegelelelelelelelelelelelelelelelelele	lesentininin seetaantiin ja muutus kiristooli kun liinejära jostoo olivettiin vasta, aiki aleentava vasta valad Itaa
Classified	omerinament mende en jang sembanan kanakan mendebanah pendeban pendeban mendebankan sembanan banaman pengamban pendeban seb		en kantur kipus kiran king kindibaga e kelintendak pripakalah manancaran kantur (a.a. hanga (a.
CLERICAL & OFFICE ~ OVERTIME	erine et en	23	
SECRETARIAL SALARIES	7,383	7,379	
Classified Total	7,383	7,402	en terretario de la companio del la companio de la companio del la companio de la companio del la companio de l
Benefits	to the contract of the contrac	-brasil metarinament min angkaram-panyaga at terbahan pagata bahan panyaga panya	garde hekendik tersakkila utendig sili hiji gibi, akan di dibakaran bilan kasadir sau masis ay
HEALTH & WELFARE CLASSIFIED	1,325	1,280	PAR Devokink empression respective street sections and consideration relations and access to the
MEDICARE - CERTIFICATED	639	error von 1970 des sistema de la compositación de electrica de la compositación de la compositación de la comp	endendade (projekt 1966) et hossoniakonomia od konomia
MEDICARE - CLASSIFIED	107	106	
OPEB ACTIVE EMPLOYEE-CLASSIFED	20	20	
OPEB ALLOCATED - CLASSIFIED	18	17	The state of the s
PERS ~ CLASSIFIED POSITIONS	1,528	1,527	where we proposed the with south or hope or ideals. He would be described
SOCIAL SECURITY (OASDI)~CLASSI	458	456	nnia metro productiva pri sensi annia pri Sada compania dia desira personali de servici.
STRS ~ CERTIFICATED POSITIONS	7,117		en amerikanskalaringi kalona kinnoloka disasaksudi har a proprincipi kaloni.
UNEMPLOYMENT INS ~ CLASSIFIED	4	4	triking manggan padi sakar-man nakatan garak (jarang Arya sajaran) (saka da sakar)
UNEMPLOYMENT INS CERTIFICATED	noise residente l'amente de montre de mandre de l'amente de l'amente de la description de l'amente de l'amente 22	t van klaiminen (de kier, val een krijkskier e liet met een tavillaar van de de ballier ken vin op on weer. De op op 	erica de responsación de en entre operate de la completamente especialistica e con-
WORKERS COMP ~ CERTIFICATED	663	en kan managalah dipanan disang seranggan di dan perbagan panggan panggan panggan panggan panggan panggan pang Ben	obiterenteralise (to comença cincide a video un educa accesso especia, a como
WORKERS COMP ~ CLASSIFIED	111	111	e Bernard see group of the management and account of the second of the s
Benefits Total	12,012	3,521	
Indirect	kerk bertrefen ber distanda an den gele og greve en en grænnen det plantet en det glessen en ken bleven hande se en benæde en det gelen bleven	n marinin kanan mana, isana menggap pangbihang dankan dankan dankan dankan dankan dankan dankan dankan dankan	ления мере (Дингологийн орог ону) нас Оббастину тог от акто тогований тогов.
INDIRECT COSTS CHARGES	6,350		ekkilal ani 200 juli kegyenga panananganya aki oleh di kawanan alauk ilahak masa di anggana sa sa sa sa
Indirect Total	6,350		rinan kapanan da
Expenditures Total	69,813	10,923	terfer vintermental trendentariti ina eti sintismi omiajama ayama 1920 oli sintisma oming 1,00
Adult Total	139,616	10,923	teritor ad alteritorio de la constitución de la constitución que especial que en esta el destrutación de la constitución de la

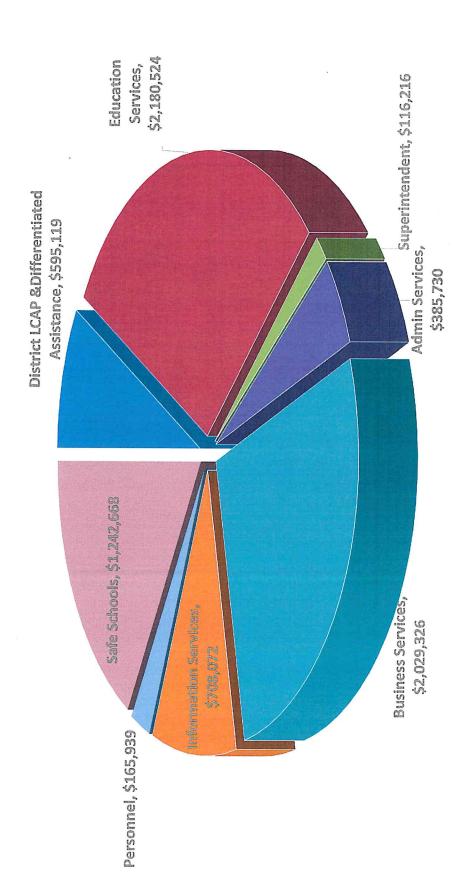


Marin County Office of Education 2021-22 Budget District Support Services

	System of Support Ed Services	Ed Services	Superintendent	Admin Services	Business Services	Info Services	Personnel	Safe Schools	1-7-1
Revenues								2000	lotai
LCFF Sources	299'995	501,367	116,216	281,824	2,029,326		165 939		3 661 330
Federal	28,450	150,268						037 876	2,001,339
State		565,555						576,703	437,467
Local	1	933,274		103,906		657 514			1 694 694
Contributions		30,068				250,557		373,859	654 484
Revenues Total	595,117	2,180,532	116,216	385,730	2,029,326	908,071	165,939	652 628	7 033 559
Expenditures							codos	030/300	Cociocoi,
Certificated	149,473	323,544	AND THE PROPERTY OF THE PROPER					63 877	536 880
Classified	130,422	354,808	82,723	289,194	1,245,874	237.356	112,911	173,872	7 676 655
Benefits	100,186	267,967	33,493	96,536	566,207	109,797	53.028	88 266	1 315 //80
Books & Supplies	1	55,920			43,800	13,500))	190.472	202 602
Services	211,785	993,774			173 445	188 250		775 601	303,032
Capital Outlay						200,001		T60'07/	2,233,345
Indirect	3,253	184,511							107 764
Debt Service						159.169			159 169
Expenditures Total	595,119	2,180,524	116,216	385,730	2.029.326	708.072	165,939	1 242 668	7 772 504
		_				1000	Cocion	7,414,000	466,624,1
Excess (Deficiency) of									
Revenues over									
Expenditures	(2)	∞	ı	•	,	199 999	,	(590,040)	(300 000)

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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
System of Support			
Revenues	And and the second of the second control of the second and the second of the second community was a control of the second of the second community and the second of the se	e Marie (1979 f. Alin San Le Frances e en marie a marie a la sala de la Alia	en der det konstrumente für der der Gerkelang von der open State det der
LCFF Sources	ream val en era manifera vassa plas film (menha), sijle har diplomojne plaserov uzvanoval varianskum sestembur og genedag er	entermina et translation de la letto i viewer tra « (The Alberta) per plateminte infant personia mensen graces	
LCFF STATE AID-CURR YEAR	566,667	en participatura a caractere i tari deli participatura en establica estra estra estra estra en estra en estra e	566,667
LCFF Sources Total	566,667	net (CO con the theretain processes and a security appearance and a specific participal and a sp	566,667
Federal	and the second second second section is a second se	 Michigan Marian de antarior de proposition à maloyre exemplatique de pare. 	er ment maneraturganis anderes i som op hydryd ywyd aglebyd (florens and en som one
ALL OTHER FEDERAL REVENUES	39,514	10,989	28,450
Federal Total	39,514	10,989	28,450
Local	от Унгонивания положения на проделения под противности под	a Productiva del Carlo Carron de Car	interestante esta esta en esta esta esta esta esta esta esta esta
ALL OTHER LOCAL REVENUES	en halfer en de Commence community en en en particular en en fact de la proposition de Colombia de Col	16,000	ike 1994 e Olever (1994) kerne verfeldele met miller vom Lieber op verde george met og engle op e (oppere
Local Total		16,000	Model in the common angular and relative program in the confidence of the common and the common
Revenues Total	606,181	26,989	595,117
Expenditures		and an external count (and (b)) distributes (and the triple) of a significant external teachers are stored as	ACE different control of the control and c
Certificated	in with the Michigan and Communication of the Commu	ah 1900-жылы болбо 1910-жылын жаны обо от шагыны шайдын койлой Максан үе ой _{түү} н ад	(New 2011-19-12) who the PER PER PER Control C
ASSISTANT SUPERINTENDENT	Prilitaries — Prilitaries de Contrata de Landina de Antonia de Contrata de Con	engaga 	
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	eternite promote a service de la mentale como de commencia y en para Qui é abbatico incresariamente proposena appear i	de la constitución con entre o que como attractor de constitución de que payor de la seguina de la seguina de constitución de la seguina de la	nointin-10090 Bobbies sijainnee meesinee voormen on meesineerin
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	en e	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	and a state of the	elledelska i ferminnelle mennike der i som underen kommunen stag kaga algreige i greige i gengligger	
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-CLASSIFED	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	eren namen – a eren andre eren eren eren eren eren eren eren	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	er de describito de la companya del la companya de la companya del la companya de		

			2021-22
	2020-21 Estimated	2020-21	Proposed
	Actuals	Encumbered	Budget
MATERIALS & SUPPLIES	13,556		
NONCAPITALIZED EQUIPMENT	1,444		
Books & Supplies Total	15,000	editerbete for developit tertain terrane environment in paparameter propagate pa	- 1990 til Standard (der bligte ble krifte) Stationale der klimate behave værer till der som som i som standarde s ************************************
Services	den en en els or en lyming of the formet your plane frame from the encounter on a strong way of supplying any	**************************************	
CONFERENCES	58,690	16,000	40,000
OTHER CONTRACT SERVICES	15,000	878	er Perenderia Valasteri dari dan daran mengan disemperan dari dan Entra Sahaya serang basan perangan serang se
PROF/CONSLTG SVCS & OPER EXPEN	126,994		171,785
Services Total	200,684	16,878	211,785
Indirect	en der Visiola. De er midsticker verstet er engenye einsteren vis Visusseren armanisassen ger (1999 visus en einstere	kan kilan adi kahadi ang Kanasaran a sa aran kamanan pampah kamparan Januari sa makambangsa da la	er formale mental film for the formal territorial for the state of the
INDIRECT COSTS CHARGES	4,221	mar (market state all the desired and a market and the desired state and the desired of the desi	3,253
Indirect Total	4,221		3,253
Expenditures Total	605,954	400.066	595,119
Fund Balance	and provide the contract of the contract contributions in the management of the contract which were prepared to the contract of the contract o	100-1007-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	
Beginning fund balance	eg enteres i Sonta de la religió de la comerció de descripció como del como de la composita de la comerció de l	er a nimitera o Madelandiisel dia hain na donne co population de mana casancia (mangapa) madelandiisel dia hain na donne co population (mangapa) madelandiisel dia donne co population (mangapa) madel	er yen en groenen joerne en anteriori en eren en en egen en egen open en en en e
BEGINNING FUND BALANCE	360,519	ti delega kerelega keremena kere kerelega kerelega kerelega kerelega kerelega kerelega kerelega berapa kereleg —	ikali dalaman manda samangan magga dapanangay sa silangan, sa alamasi sa magga siga
Beginning fund balance Total	360,519		uliti Varadoria del sel del 1900 (Virgoshero) au familiarian e para populari (Virgoshero) a constitui
Ending fund balance	*** STONE PROCESSION OF MEDICAL POSSESSION AND ADMINISTRATION OF PROCESSION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION	in production of the Commission of the Commission of the Commission on the Commission of the Commissio	
Unassigned Unappropriated	360,519		indo della Grande angla administra seggi administra della della della della della della della della della della L
Ending fund balance Total	360,519	nde politici Provincia de la cilia del cilia del cilia de la cilia del cilia del cilia de la cilia del cilia d	termenten description in 2000 er della en ante lessen genella combinancia de en ante da la segui begin des
Fund Balance Total	721,038	FF (A) A th' (A) a shifter, are are also consequently a surface and accomplishing dispenses and a surface and accomplishing dispenses and a surface and accomplishing dispenses and a surface and a su	verme gibino hano quando principa piedes primeiras de civil de vincida bilide escre la exempata accusado per ARP
System of Support Total	1,933,173	427,055	1,190,236

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Ed Services			Dudet.
Revenues	allebradens of the environmental provides a probability of the environmental probability of the environmental and the specification of the environmental and the specification of the environmental and the specification of the environmental and		والمراوية
LCFF Sources		r manusantanan propertie general period de distribution au distribution de la company de la company de la comp	er filder ein der felle meine mehren mehren met der eine der der bestickt der ein der Schaussen von der Schaussen von der
LCFF TRANSFERS	96,951	and the state of t	501,367
LCFF Sources Total	96,951		501,367
Federal			301,30/
ALL OTHER FEDERAL REVENUES	222,151	76,996	150 360
CHILD NUTRITION PROGRAMS	The state of the s	70,330	150,268
Federal Total	222,151	77,000	1EO 260
State	Control of the contro	77,000	150,268
ALL OTHER STATE REVENUES	722,038	292,366	PCF CFC
State Total	722,038	292,366	565,555
Local	/ 44,030	292,300	565,555
ALL OTHER FEES AND CONTRACTS	121,250	71 FOF	122 500
ALL OTHER LOCAL REVENUES	1,044,601	71,505	122,500
Local Total		846,858	810,774
Contributions	1,165,851	918,363	933,274
CONTRIBUTIONS FR UNRESTR REV	30.016	order for the factor of the service and the factor of the factor of the service and the servic	20.050
Contributions Total	28,816		30,068
Revenues Total	28,816	4 207 720	30,068
Expenditures	2,235,807	1,287,729	2,180,532
Certificated	it former to consist to the consist of the constraint of the const		
ASSISTANT SUPERINTENDENT		and an analysis style manifest for the control of	on interest for the section of the region would not obtain the section of the sec
CERTIFICATED TEACHER~EXTRA DTY	The first of the boundary for the state of t	- in the Common of the American of the American page of the Common of th	
A CONTRACTOR OF THE PROPERTY O			5,500
COORDINATOR/PROGRAM MANAGER DIRECTOR	213,669	195,535	225,546
	100,719	97,444	72,998
OTHER CERT SUPVS & ADMIN SALAR		2,189	
PROFESSIONAL EXPERT Certificated Total	34,500	22,350	19,500
	348,888	317,518	323,544
Classified	milion accounts have a constant an about the constant and a constant account and a constant account and a constant account and a constant account account a constant account a	i territorio de trata de la como como como en la consensión de la consensión de la consensión de la consensión	
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	nder and the state of the state	the Control of the Co	andrija (,) in distributed data, a colo () ji ka ji kapardomoda dimon sapar maninga yang ngaji yang sa
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-CLASSIFED	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

	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	eren (m. 1964) is den state for the fact of the section of the sec	etin menen menen erin menen menen megerin menen erin erin erin erin erin erin erin	arte di terro di territoria mai demonstrato del del relatorio del Carro del 1800 e comerco de maissa.
MATERIALS & SUPPLIES	52,227	34,750	44,340
NONCAPITALIZED EQUIPMENT	3,000	ethere steriod at 12 decimalatere it traditionere en normalisate anatomic pagamagging a supp	t to a ment from the contract of the contract
OFFICE SUPPLIES	500	- Northwest with the transfer in the street of the street was to recover a second and a second and a second assessment	
PRINTER TONER	760	372	760
WORKSHOP SUPPLIES	1,808	494-067307000050428-06864-omrisianniskarokayaryaryayayayayayayayay 300	10,820
Books & Supplies Total	58,295	35,122	55,920
Services	entitere mitte di amitie e-til kerninistisch ein einer meter geweitet (5-mit beholde libergloodere (ausgeweigloch jew) begring g		
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	t to the first the state of the factor of the state of th	5,000
MEETINGS	850	erithereth mitheligen from from special and substitution for the military special and the same of the same of	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		10,363
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	±,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	003,336	333,174
INDIRECT COSTS CHARGES	227,078	7726	10/101
Indirect Total	227,078	2,736	184,511
Expenditures Total	il angles de la promotione de la completa de manda de la completa de la completa de la completa de la completa	2,736	184,511
Fund Balance	2,874,292	1,810,962	2,180,524
Beginning fund balance	CONTRACTOR	anne entre e se como entre contrato por entre como estrano de trasse de trasse de trasse de trasse de trasse d	NGC 300 MM Antibid and Antibid
BEGINNING FUND BALANCE	EEO 200	and a second of extension of the end of the	MANA A SANSA MANA MANA MANAGA SANSA MANAGA MANA
Beginning fund balance Total	550,398		er leg Gille de leg die stelle de Millen verste de de de Gillen verste de de de Gillen de de Gillen verste de de Gillen verste de de Gillen verste de de Gillen verste de de Gillen verste d
Ending fund balance	550,398		et de entre provincia de la companya del companya del companya de la companya de
	encipar apra a caracamenta fina 12 metris responsable construente processories construente de la construención		anno anno ga goga anti-angrica de la Standon de Anti-ane Norda anti-angrica de Anti-angrica anno de Anti-angri
Unassigned Unappropriated	346,629	· ACTION CONTRACTOR CO	ann a chuir dhe na chuigh ne chuir chuir an an chuir de geal bhigh dhim ann an chuir chuir chuir chuir chuir c Chuir chuir chu
Ending fund balance Total	346,629		on many and a superior control of the control of th
Fund Balance Total	897,027		
Ed Services Total	6,007,126	3,098,691	4,361,056

Superintendent Services

			2021-22
	2020-21 Estimated	2020-21	Proposed
	Actuals	Encumbered	Budget
Superintendent	The state of the s	e William Color All America I (in a more recommenda per en la color de actual de actual place por partir per p	. O Millione will be the facilities are controlled insulational colored with high inchapses group as process of
Revenues	and the second s	PP BITTO ANTE ANTI ANTI ANTI ANTI ANTI ANTI ANTI ANTI	our COAN (483-167) HTT HEPOIN AN PERMONET TO SPECIALIZED A SECULIE SHAPPING COURT
LCFF Sources	The state of the s	el Maradi Paran Isaan (Speed Strick) (Saper Strick adalah sebahan kecalah pagan sejengang gapaga	a de Communicación de C
LCFF TRANSFERS		The same of the sa	116,216
LCFF Sources Total	од на серения в под под на под на На под на под	темет (или том в объеменно доменно поставляет поставляет поставляет поставляет поставляет поставляет поставляет	116,216
Revenues Total	t part larens de de considerarion como travalo de considera del 2000 de la como consumerar consecuta en que operando por que	tti AATSAMIL mijastiihameen läh kansi essaa yn kannesteiseks jokaanistiksi jastalasiise	116,216
Expenditures	ом витем об в выполняющий от от вы до Срав в при приводения спороды проводного до от	and the second control of the second of the	
Classified	an haladh ann 1940 ann an ann ann ann an an an ann an air air an an an Aireann an Aireann an Aireann an Airean	- naturnat france in de contribute as que natura descributes a mayo inser que que que que que que que que que q	in dental malimina anno conceptura per april 1900 per proportioni antipatri proportioni del pr
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	ene unique el secución del distriction de la referencia higaria) en canada de la colonida de la cilida de secución estimatoria a se	The second secon	0.0400.0412.0612.0612.06120.
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-CLASSIFED	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	in the section of the control of the desiral fact of the control o	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
Superintendent Total	100,810	84,517	232,432

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 inquires.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Admin Services			
Revenues	or complete and activities of the control of the complete of the control of the c	enternistry visit de philipsocole (disconnegation of the description of the disconnegation of the philipsocole (disconnegation of the description	en en al-culo communica de la communicación de combinación con mensione.
LCFF Sources		MPMP http://www.new.halds.com/com/challed description (page shape page application (page)	inimining that has been also retailed a to the contract of the
LCFF TRANSFERS		1999 et var standt fir et folktigt sprintigter beritten er solgenskriver av avstrekten vog sprintig bestyde fo	281,824
LCFF Sources Total	and the resource of the section of t		281,824
Local		Billion to Commission in the site and make gain, or a protection of some and a gain as gained appears. I will you	201,024
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	Fire D. Win of But will have consistent and the Company of the second se		303,730
Certificated			manifestation and a state of the order of the state of th
ASSISTANT SUPERINTENDENT	97,821	96,985	
OTHER CERT SUPVS & ADMIN SALAR	65,179	42,707	
Certificated Total	163,000	139,692	
Classified		133,032	ettelikki tillikki ja kanta esiste saaraan aya uga angunaga, apa jung sistema uga j
ACCOUNTING SUPPORT SALARIES	42,793	42,793	AE DCC
CLASS SUPV & ADM SALARY~OTHER	46,441	46,467	46,066
CLERICAL & OFFICE ~ OVERTIME	40,441	Company and a company of the company	
COORDINATOR	100 360	1,302	424 274
PROFESSIONAL EXPERT	109,268	17,233	121,374
SECRETARIAL SALARIES	76,000	62,844	76,000
SUPERVISOR/ACCOUNTANT	13 301	4,073	AC 754
Classified Total	42,284	42,287	45,754
Benefits	316,786	216,999	289,194
CAR ALLOWANCE CERTIFICATED BEN	STATES CONTROL OF THE STATES O	2 2 2 2	
CASH IN LIEU CLASSIFIED		3,000	tage.
HEALTH & WELFARE CERTIFICATED	2,700	450	
HEALTH & WELFARE CLASSIFIED	15,230	11,488	
MEDICARE - CERTIFICATED	24,573	15,843	34,650
MEDICARE - CERTIFICATED MEDICARE - CLASSIFIED	2,363	2,069	
	4,594	2,995	5,872
OPER ACTIVE EMPLOYEE CLASSIFER	202	157	
OPER ALLOCATED CERTIFICATED	365	269	319
OPER 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	от на межения выполнения в теритерительных выполнения на настрановратительного предоставления пред предоставления в податительного в пода		APPROVATION OF APPLICATION AND ADDRESS OF THE APPLICATION AND
Beginning fund balance			and the second s
BEGINNING FUND BALANCE	161	-	
Beginning fund balance Total	161	— — — — — — — — — — — — — — — — — — —	-

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Ending fund balance	and the control of th	neg errennen er et er voor (stell tellet de vroei en door de biblioche einerschiersjepe	
Unassigned Unappropriated	161		and the challenge to the consideration of the challenge o
Ending fund balance Total	161	**************************************	
Fund Balance Total	322		da (kentha kent liida misha tala untakunda ili mehungampuhagga unungapapapapapapasa) sa ununga
Admin Services Total	910,699	549,818	771,460

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.

	2020-21 Estimated	2020-21 Encumbered	2021-22 Proposed Budget
	2020-21 Estimated Actuals		
Business Services	A TAMBOTO TO THE CONTRACTOR OF THE PARTY OF THE CONTRACTOR OF THE	Lilcumbered	buaget
Revenues	at California 2018 attornet Gameria en descrivo astilistos de Compositores (Compositores de Casas Casa	eks Dichibit mellem eksember diseber biskonser missk brountsproducer stoppingen en statt. I gener	in the control of the
LCFF Sources	ti den kalanderin eri karan i a frans di soom palandering nga pamangangangan panganda di balang pangangang pangangang pangangan pangan pangangan pangan pangangan pangan pangangan pangangan pangangan pangangan pangangan pangangan pangan pangangan pangan	etinem soori em Cannot marmaniga a titta attivi viinin sõpad pääpään et karjaavat sa dia ja a paalan sa karja m	an ing manganan na magang mananan manan na an manang manyan na manan na manan manan manan manan an ing manan m Tanggan manang manang mananan mananan na mananan mananan mananan mananan mananan mananan mananan mananan manan
LCFF TRANSFERS			2,029,326
LCFF Sources Total	ener/men er er aus et gemannen erleigte (de) (combiste erbens (operen aus er autheurs bestehnten en gereite er	in the control of the think the transfer of the section of the sec	2,029,326
Local		rannolist men men jermini ili minjirinte ti handan jerma ma Cirna (yanun inasis).	
ALL OTHER LOCAL REVENUES	28,200	43	
Local Total	28,200	43	
Revenues Total	28,200	43	2,029,326
Expenditures	na control de la transportación en servo mention de la deconoción del deconoción de la deco		and the second s
Classified	are Ademic Annie — Aggrego en Mandelle (dry Johnson) voluge arrest betre continuente (dry arrest programme agrego arrest bedispipe	- Andrew State (1970) (
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)	01,/32	104,225
PROFESSIONAL EXPERT	20,000	19,901	25 000
SECRETARIAL SALARIES	69,913	58,824	35,000
SUPERVISOR	5,349	********************************	53,440
SUPERVISOR/ACCOUNTANT	254,192	5,104 254,188	9,879
Classified Total	and the second s	The Professional Contract Cont	277,492
Benefits	1,100,876	1,084,296	1,245,874
CAR ALLOWANCE CLASSIFIED BEN	3,480	2 200	2.500
CASH IN LIEU CLASSIFIED		3,300	3,600
HEALTH & WELFARE CLASSIFIED	1,800	900	440 554
MEDICARE - CLASSIFIED	131,177	120,572	149,551
OPEB ACTIVE EMPLOYEE-CLASSIFED	16,088	15,458	18,075
OPEB ALLOCATED - CLASSIFIED	1,910	1,864	1,949
PERS ~ CLASSIFIED POSITIONS	2,534	2,383	2,823
SOCIAL SECURITY (OASDI)~CLASSI	228,551	212,643	283,170
STRS ~ CLASSIFIED POSITIONS	64,589	62,105	71,276
	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		en e	
MATERIALS & SUPPLIES	31,719	21,232	36,000
NONCAPITALIZED EQUIPMENT	8,000	6,190	2,000
OFFICE SUPPLIES	2,000	the control of the co	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		telinning in traditional states are a construction of construction of conjugacy constructions and constructions of constructi	ret Marilla Proci considerational og or og old seasoner i kalla skalender of skalenda skalenda skalenda skalen
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

	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	ang pramamang gregory anamagnahan manananan kananan kananan kananan kananan kananan kananan kananan kananan ka Tananan mang gregory anamagnahan kananan kananan kananan kananan kananan kananan kananan kananan kananan kanan	25,000
POSTAGE	2,000	395	2,000
PROF/CONSLTG SVCS & OPER EXPEN	96,550	erendri i memendiki i delah di ridendi di didamin dan juaran antungga dan magung dang magung.	95,000
PROFESSIONAL CONSULTING SVCS	6,983	6,660	de transferie de transferie en transferie de monte de contrador de destador en como acometica acometica de seg Ase
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	na mit kant kan distribut kan kan angan ki silant katan pang milantan dahan ayan nagga sakan kan angan angan s	eter fan hûndere steat oan en stept fjearstjoersprijt stept je gefant het sy'n met sy'n met sy de steatsell je	en vertication de la materia de la contrata del contrata del contrata de la contrata del la contrata de la contrata del la contrata de la con
Beginning fund balance	and and the control of the control o	North Albert y Andrewsk and reservence are province (Constitution of the property conduction of the property conduction of the property conduction of the province of the prov	
BEGINNING FUND BALANCE	444,976		The contract of the contract o
Beginning fund balance Total	444,976		
Ending fund balance	angay managa pana ang ang anan an ing panan an ing pang an ang pang ang ang ang ang ang ang ang ang ang	PCT COCC 4000 Metable color Classific Challe and Crassification access reconsequences as a	
Unassigned Unappropriated	444,976	et ferri Petro dell'ente dell'ente dell'esta dell'esta dell'esta dell'ente dell'ente dell'ente dell'esta dell'e	- 1800 po proprio de proprio de proprio de regimente de mande de mande de mande de mande de mande de mande de m -
Ending fund balance Total	444,976	na mari karan k 	elegende for en de regionem en regionem en en en grande en en en en elegende en en elegendo en endamento.
Fund Balance Total	889,952	norm of the School And Section 1990 (1990) and the Andread Andread Section 1990 (1990) and the Andread Andread	
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-Marin 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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Info Services			Dauget
Revenues	and childranic or a surface of the company of the commercial and a surface per transport of the company of the constraints and the constraints are surface and the constraints and the constraints are surface and the constra	randatania aliatini (aun litera manifestara) kanasa kanasa kanasa kanasa kanasa kanasa kanasa kanasa kanasa ka	enember Million (Million (Mill
Local	- professions-paints and conjunctively and definition for the confusion of the participation of the confusion of the confusio		Charles and the description is the control of the second o
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	energine des la companya de la companya (e la compa		TO TO THE CONTROL OF
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	094-ы тапуулы болдоо (1667 г.) од дабар болог (радоонай) чашког Сома ва поставлену мерединадарын (1810-ыны 161-ыны	en della	rementation de la committation d
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		220,033	237,330
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-CLASSIFED	426	339	3,443
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	±+,324
UNEMPLOYMENT INS ~ CLASSIFIED	135	115	2,922
WORKERS COMP ~ CLASSIFIED	4,044	3,462	
Benefits Total	106,858	84,419	3,574 109,797
Books & Supplies		07,713	103,737
MATERIALS & SUPPLIES	13,500	10,297	13,500
NONCAPITALIZED EQUIPMENT	7,614	10,237	13,300
PRINTER TONER	1,500	1,228	
Books & Supplies Total	22,614	11,525	13,500
Services		11,323	13,300
CONFERENCES	4,000	in the first think the still the common and the first the still the first the still th	The community of the second section of the contract of the con
DUES & MEMBERSHIPS	4,750	4,750	
OTHER CONTRACT SERVICES	190,444	186,425	194 350
PROFESSIONAL CONSULTING SVCS	4,000	100,423	184,250
Services Total	203,194	191,175	4,000
Capital Outlay	403,134	±31,1/3	188,250
EQUIPMENT	8,000	7.004	er en de la material de la moment de la materia de la materia de la material de la material de la material de m
Capital Outlay Total	CONTROL OF THE PROPERTY OF THE	7,654	
Debt Service	8,000	7,654	
DEBT SERVICE INTEREST	and the contraction of the contr		
PRINCIPAL	26,151	120.00	20,165
Debt Service Total	139,004 165,155	139,004	139,004 159,169

Expenditures Total	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Fund Balance	774,522	661,810	708,072
Beginning fund balance	the an efficiency of the Common for any including any act and the Common of the Common and the Common for the Common for a common for the Com	e Phinne Para y Strovenski karnikalakar Simus kunne (punguan (punguan) Strokulah pili (a milah berada	alle dit der kantingstrif (de geogrape von de varre), ette morpholosischer betreit von de property ander
BEGINNING FUND BALANCE	411,793		rendi Walifalinda mengangangan menangan pengangan pengangan pengangan pengangan pengangan pengangan pengangan p
Beginning fund balance Total	411,793	OTNOVOTON PUTTONIO HOTONIO HOT	en e
Ending fund balance	and the constitute of the property of the sectors of the constitution of the sectors of the sect		
Unassigned Unappropriated	345,200	en de de la companya de la companya —	nner videoliken haliki kir antersacenin ekonomia oka ikohamminti kiriki kalisa saamaanna y data
Ending fund balance Total	345,200		** Peter I 1977 - EEE province de de la lace de la lace de la company est que est syntres commente de la separa Lace
Fund Balance Total	756,993	energy a transfer and a section of the section of the state of the section of the section at the section and compared we	Start P Constitution to the constitution of the American and American Start (Start (St
nfo Services Total	2,308,494	1,159,665	1,616,143

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.

			2021-22
	2020-21 Estimated	2020-21	Proposed
The state of the s	Actuals	Encumbered	Budget
Personnel (Control of the Control of			
Revenues		The state of the s	Annual Annual Annual Company of the Annual Company of the Company of the Company of the Company of the Company
LCFF Sources	The state of the s	ent til och die eller ger i som betyden verde eller behave å enderen ennen en kan anden en endere	en e
LCFF TRANSFERS	(SCOTTANT) (STORM SCOTTANT SERVICE COLOURS STORM STORM SCOTTANT STORM SCOTTANT SCOTT	terretario del cipilità de sperimenta del con con esta del terre accidente la conseque de deserga e	165,939
LCFF Sources Total	ng anggang manggang yang manggang asawa pelahan kepadah pelahan pelahan menggan kepadah kepadah pelahan berapa Penggang menggang penggang pe	edemilione communication property property and account of the development grant dependent	165,939
Revenues Total	од туро до достоя на воден и повор объем по на населения на населения достоя у населения на надровного подостоя достоя до	The desired and the contract of the contract o	165,939
Expenditures	antina de la dise de siste de de descripción de descripción de descripción de descripción de descripción de de	en of the state of	The second secon
Classified	a communication and a communication of a communication of the communicat	errenten i servici de de la companio	
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	and the second of the second o	and the contract of the contra	et em militar en reservant innimentalisme en pension personal (1974). On reservant en en
HEALTH & WELFARE CLASSIFIED	13,633	13,147	15,246
MEDICARE - CLASSIFIED	1,557	1,501	1,638
OPEB ACTIVE EMPLOYEE-CLASSIFED	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		n en	marif et administrat ett i statut et frage och aventy et engin und tittligt de Vista debassa et ange
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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Safe Schools	eritatilitisten en men serretariansse dessa den den aden alle en per	- Commence of the Commence of	
Revenues	er (Standard Company) of the Standard Announce of the Standard Company of the	n maatan maatan isa mahaasii sa mahaa ka k	
Federal	and the second s	**************************************	
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	mannington plans o com in militario di mi in mininto, in mantario propri malangia francisco ani assessa majarang
Local	antara (1944) digan kenada penjah kenadapan kejahan digan (1945) antara Kalamahan penggunapan penjah anggunapa		THE STATE OF THE STA
ALL OTHER LOCAL REVENUES		5,877	rent de formét in de la calificación de l'éconòmique interagrament parties de mondant e un empara, de co
Local Total		5,877	The contract of the contract o
Contributions	e anna no con transportingo de la contrativa del proportingo de la contrata de anna comunicación de la consequencia de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata del la contrata de la contrata del la c	**************************************	er valentuurin valetuuri, yn viit opperate reg eer van de dat stad valendarska valendarska valendarska valenda O
CONTRIBUTIONS FR UNRESTR REV	359,045		373,859
Contributions Total	359,045		373,859
Revenues Total	2,878,719	834,623	652,628
Expenditures	the plant of the second	The second secon	₩ £ , 0 € €
Certificated		THE APPLY AND APPLICATIONS OF CHILDREN POST OF BRAIN WHICH A PROPERTY AND A	
ASSISTANT SUPERINTENDENT	Pittis kirk at a santum ni seltan anna primpingan magajangigi meratikan kenandahan kepamanaha perjapangian penjak seripanan dari 🕃 da	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	ordered to the security of the	45,422	U3,672
Certificated Total	62,134	198,217	63,872
Classified	anderne) i mainrenne a la art artearth de la magnetic philosophic and anno anno anno anno anno angle, agus a g I	130,217	05,672
CLASS ASSIST SUPERINTENDENT		30,139	
CLASS SUPV & ADM SALARY~OTHER	44,305	81,073	46,113
INSTRUCTIONAL AIDE~EXTRA HIRE		01,073 -	116,754
PROFESSIONAL EXPERT	7,000	7,465	10,500
SUPERVISOR	4,180	46,500	10,300
Classified Total	55,485	165,177	173,367
Benefits		103,177	1/3,30/
HEALTH & WELFARE CERTIFICATED	4,292	15,376	4,851
HEALTH & WELFARE CLASSIFIED	5,060	16,016	and a spin and the contract of
MEDICARE - CERTIFICATED	901	2,831	4,574 927
MEDICARE - CLASSIFIED	805	2,291	Consequence of the American Consequence of the American Consequence of the Consequence of
OPEB ACTIVE EMPLOYEE-CERTIFICA	63	2,291	2,551
OPEB ACTIVE EMPLOYEE-CLASSIFED	68	238	64
OPEB ALLOCATED - CERTIFICATED	147		60
OPEB ALLOCATED - CLASSIFIED		420	152
PERS ~ CERTIFICATED POSITIONS	115	367	110
PERS ~ CLASSIFIED POSITIONS	12,862	21,517	14,634
SOCIAL SECURITY (OASDI) ~ CERT	10,620	23,672	40,291
SOCIAL SECURITY (OASDI)~CLASSI	2,988	4,861	3,099
STRS ~ CERTIFICATED POSITIONS	3,181	6,243	10,904
STRS ~ CLASSIFIED POSITIONS		14,713	in his one grant or a contraction with the contraction of the contract
	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

			2021-22
	2020-21 Estimated	2020-21	Proposed
	Actuals	Encumbered	Budget
Benefits Total	43,605	121,398	88,266
Books & Supplies	And a meritaban di dilangan di dilangan da selah di	entitioned at the internal processing control of the control of the angle of the control of the	min de de mandre de 1950, de la serie de la medical de la compresión planta de 1960, por la compagna
MATERIALS & SUPPLIES	366,633	254,472	190,472
NONCAPITALIZED EQUIPMENT	6,000	1,066	
Books & Supplies Total	372,633	255,538	190,472
Services	and the state of t	n 2009 den e lista militario consiste de la companya de la company	
FINGERPRINTING	89	103	ga cakumqa aasa habay aaga qoo oo
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	m 1990 in the Colomos Indonesia in the side or public, and a comment of public plants of the side of t	215,051
TELEPHONE	And the second s	1,849	
TRANSFERS OF DIRECT COSTS	400,000	manusch propriet de 1930 fine men de de Siste de la minima del minima de la minima del minima de la minima della minima de	498,640
WORKSHOP FEES	550	**P 0 0000 m dalma da Cipal de demanda propriata de servicio de como de como de como de como de como de como d ***	
Services Total	1,211,640	12,281	726,691
Indirect	den de la recommenza de la recommenza de la completa de la completa de destre de la destre de la completa de l		
INDIRECT COSTS CHARGES	24,507		
Indirect Total	24,507	THE AND GOOD COMMISSION CONTROL OF THE STATE	er en
Expenditures Total	1,770,004	752,611	1,242,668
afe Schools Total	4,648,723	1,587,234	1,895,296

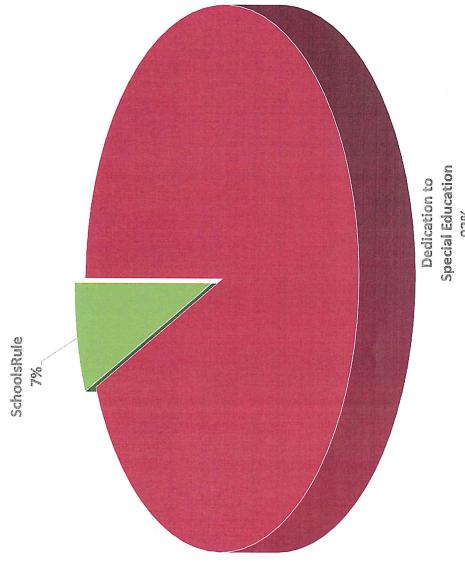
COMMUNITY SERVICES

Marin County Office of Education 2021-22 Budget Community Services

	DSE	Total
Revenues		
Local	180,000	180,000
Revenues Total	180,000	180,000
Expenditures		
Classified	11,000	11,000
Benefits	3,210	3,210
Books & Supplies	168,500	168,500
Services	103,500	103,500
Capital Outlay	79	
Expenditures Total	286,210	286,210
Excess (Deficiency) of		
Revenues over		
Expenditures	(106,210)	(106.210)

Community Services

Expenditures by Source 2021-2022 Budget



93%

Total \$306,210

Dedication to Special Education

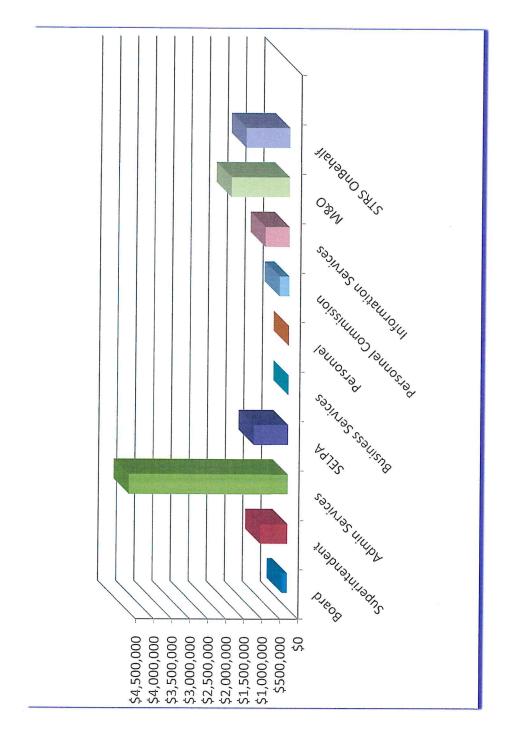
	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
DSE			buuget
Revenues			and the state of t
Local	er hann steadh ann thair ne ann ann ann ann ann ann ann ann ann	in strade the left of the contract of the strategy of the contract of the strade of the contract of the strategy of the strate	10000000000000000000000000000000000000
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		with the first of the silver	200,000
Classified		d e district d'emperature announe announe me consideration assertation probability (personaging)	elielistative Assertativas in abadis in abadis in a
CLASSIFIED SUPPORT~EXTRA HIRE	500		1,000
PROFESSIONAL EXPERT	26,475	26,475	10,000
Classified Total	26,975	26,475	11,000
Benefits			-x,000
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	2,384
WORKERS COMP ~ CLASSIFIED	406	141	174
Benefits Total	7,964	2,793	3,210
Books & Supplies			3,210
MATERIALS & SUPPLIES	141,700	115,687	167,000
NONCAPITALIZED EQUIPMENT	11,400	1,386	107,000
SOFTWARE		1,500	1,500
Books & Supplies Total	153,100	117,073	168,500
Services		TE/,U/J	100,300
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		73,430	103,300
BUILDINGS & IMPROVEMNT OF BLDG	10,000		يتورس ويسون واستران و المحمد و المحمد و المحمد
Capital Outlay Total	10,000		
Expenditures Total	292,505	219,797	286,210
Fund Balance	E T E F T V T	223,131	200,210
Beginning fund balance	and an application to the first state of the		State of the second of the sec
BEGINNING FUND BALANCE	706,423	eth ar net e mendele pluggeren en et delet e kent de melle de men epitempe eige seke generaleg jezze de en	nti territori (titi (ottobili river) ero que aprepre a ar
Beginning fund balance Total	706,423		
Ending fund balance	700,423		
Unassigned Unappropriated	484,849		e Principle de California de California de Servicio de California de Cal
Ending fund balance Total	484,849	- Common Calabrica, Series (Calabrica) and Allabrica (Calabrica) (Calabrica) and Allabrica (Cala	engang-pasaranan-mijerah lahi, 2 c banks yezite perke
Fund Balance Total			**
SE Total	1,191,272 1,554,707	331,188	466,210

MCOE OPERATIONS

Marin County Office of Education 2021-22 Budget MCOE Operations

			Admin		Business		Personnel	Info		STRS	
	Board	Superintendent	Services	SELPA	Services	Personnel	Commission	Services	M&O	OnBahalf	Total
Revenues										Olipellali	-Otal
LCFF Sources	138,271	751,652	5,483,680	372,475			263.474	496.461	553 780		8 050 703
State			75,000	534,716		2.600		101/001	200	1 213 132	1 075 440
Local		ı	675,805		,			140 500	25,000	707,077,7	1,023,440
Contributions			(1,936,813)					T+0,000	23,000		841,305
Interfund In			102,183						657,010		(1,326,058)
Revenues Total	138,271	751,652	4,399,855	907,191		2,600	263.474	636.961	1 189 535	1 213 132	0 502 521
Expenditures								-00/000	000,000,00	707101717	2,302,011
Certificated		350,188	685,620	486,849		45 949			62 977		1 623 470
Classified	16,800	196,458	842.302	112,857	1 036 782	178 042	178 080	575 072	2/0,007		1,032,478
Benefits	108 297	177 615	762 690	711 000	201,000,1	240,011	120,003	2/6,040	406,998		3,466,300
0 0 0	102,001	CTO'//T	402,000	711,885	477,030	99,773	102,935	265,860	242,506	1,213,132	3,362,913
Books & Supplies	624	6,500	61,300	2,500	40,968	12,075	1,525	009'09	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)		(7 6/9 85/1)
Interfund Out			664,962					()	(+1,00+)		(458,240)
Expenditures Total	138,271	751,652	4,399,855	951,405	ĩ	2,600	263,474	669.034	1.618.668	1,213,132	10 008 091
									200/200/	301(011(1	100000
Excess (Deficiency) of											
Revenues over											
Expenditures	,	1	ľ	(44,214)	ĵ	1	ı	(32 073)	(179 122)	2	(000 303)
				,				1010101	(147)	•	(074/505)

County Office Operations Expenditures by Source 2021-2022 Budget



Total \$10,008,091

Superintendent and Governing Board

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Superintendent	er treer aan die en gewond versprong van de versprong van de de treer van de versprong van	er († 1944) - Colombia Colombia (1944) (1944	e de la company de la comp
Revenues	des to the figure of the first	en de l'antière de l'annière à l'annière à l'annière de l	e Portrada Billiando, Silvenia especial de Productiva de Arabie de Labora (Lapido (Lapido (Lapido), Lapido (La
LCFF Sources		entikan melantuan kalah kelalam menanan menanahan daripadah yangah paga paga paga basah kelalam (1999)	
LCFF TRANSFERS	aktion deserver and the contract of the contra	de productive de productive de la contractiva del la contractiva de la contractiva del la contractiva de la contractiva de la contractiva de la contractiva de la contractiva del la contractiva de la contractiva de la contractiva del la c	751,652
LCFF Sources Total	andres on 1,4 mg by the second control of th		751,652
Local	(Annual Sept. 1914) - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	- Control of the Cont	independent medien is menemenenen er som en
ALL OTHER LOCAL REVENUES	And we will have been a served by the served of the served	6,000	Published translation and the section of the translation of the composition of the compos
Local Total		6,000	
Revenues Total	Official work and the second and the	6,000	751,652
Expenditures		Этэр гэн эх тэх гэдэг хүүх хүр хүр хүр хүр хүр хүр хүр хүр хү	
Certificated	$w_{ij} = w_{ij} = w$	BY (F)BK-MYAK) 44-MYBKAMY BYBBBBCANADARDY BBBB ARTAGA (Albert Barbarda Barrany nyyyyyy a apenyananyony nyyyys	entre de la companya
SUPERINTENDENT	340,337	340,337	350,188
Certificated Total	340,337	340,337	350,188
Classified	references and make the consequence of the conseque	amilifore (s) and (s) and (s) and (s) amilifore (s) and (s) amilifore (s) and (s) and (s) and (s) and (s) and (s) amilifore (s) and (s	en handrinn eight, meirhaeile, mit ean dauch ar deileanachte, der anneum die has eine en gezeigen
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	en e		
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-CLASSIFED	272	292	364
OPEB ALLOCATED - CERTIFICATED	807	755	830
OPEB ALLOCATED - CLASSIFIED	312	304	408
OTHER BENEFITS CERTIFICATED	add a chairm	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	те по чер по стане могно по постранојан, о по разрешени до стороја (до до 1820 г.) од основа до 1820 г.) од основа д Ф	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	Oracle (Mark Indian Ind	тіст телебі не не была 10 1970 (Потит поті) усторина пістрого, и топовитите пот увитуващите процедувальную на суду на фу	er en de la companya del companya de la companya del companya de la companya de l
MATERIALS & SUPPLIES	6,500	6,083	6,500
Books & Supplies Total	6,500	6,083	6,500
Services	опосто о под ве объем с в боло о выболение постой и посителения посто объем о удругиру подного и порядую у суд	katalan di minamuni menganan menganakan menganakan menganakan di dalam di Saama uncar uluman sambala saguan	
COMPUTER LEASE	1,291	te della mendene en materiologica de la materiologica de la	1,291
COPIER CHARGES (COPIES)	8,000	1,277	8,000
DUES & MEMBERSHIPS	1,600	del l'inicial l'inicial (in) chi del l'all'a (Para) descri commenciare monore monore antimostre a compressione e compressione de la propessione del la propessione de la propessione della prope	1,600
STAFF DEVELOPMENT/INSERVICE	10,000	rrie de la trice e el estadore (de la riede (El qui rej esque la proposition de reconstruir de la riede (El qui rej esque la riede la disconstruir de la riede	10,000
Services Total	20,891	1,277	20,891
Expenditures Total	654,556	642,578	751,652
uperintendent Total	654,556	648,578	1,503,304

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Board	Actuals	2020-21 Encumbered	buaget
Revenues	rida and men a latina. The first in the manuscript and a company of management of a proper particular design of the section of the company of the section of	- Campagagapan et Sunggi (n. manamangal Manton na parangagapan ya na parang Shidola da pada pada pada pada 10-Mar 11-da na	anging pasamananan ki amandan pamandan dari ka aka kaka ka aka aka aka aka aka aka
LCFF Sources	meding (strong arms absention as an own source pasting amount and an original amount as the section of the sect	e del derbere (al terremente con a mendente un en mande discussione) en tra () a propose substitutiva (del principa del pr	
LCFF TRANSFERS	ementalism in a salament of the control of the cont	e distribution de la compression de de la compression de distribution de la compression della compress	138,271
LCFF Sources Total	anderen (n. 1909). Anderen Santin and Angeles de Santin (Seculos Seculos de Santin Angeles	e description is the color of the defined a description of the color o	138,271
Revenues Total	ritorn' serviny and a communication and active the homology graph of the control of the control of the graph of the first plant of the control of the contro	- continue de momente и пот се постене с по de se постене на применения не (пред него пред него пред него пост Него пред него постене на постене на постене на пред него постене на пред него постене на постене на постене н	138,271
Expenditures	тінде сіліт убласты та сер негілітін кай ді середі. А сілішков тіна поставля в допошниць реформаців тутору на середі в сіліст	$0.000\mathrm{ms}$	alle and the fig. East I die.
Classified	Menter de la constitue de la plantación de la destrucción de la constitue de l	A Mariant Balance and a mariant subsect output of a high distance company from a mariant and account agreement when	
PERSONNEL COMMISSION/BOARD	16,800	12,290	16,800
Classified Total	16,800	12,290	16,800
Benefits		The first of the second	
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	ett kolonistalandi elementyi vangampamakki kantauntoin otkoi kitakanin oli kitar savahteetti orgadise esemtysiksi ah kuspaaga		***************************************
MATERIALS & SUPPLIES	200	Ad time to a gradual change has been a been to the change which are personal and the plant the description and the change and the personal and the change are plant.	200
WORKSHOP SUPPLIES	424		424
Books & Supplies Total	624		624
Services	ahininka didik kungiriran karawan amara sirir siyakan maharin maharin ununin kan sakan juka kanada amakari juka pinga sipinja sa	to accept the first to be for the first of the major to employ the commence of the commence of the first of t	metalenter (n. et schellen manne der de sent schellen production (n. et sch
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
Board Total	284,418	130,286	276,542

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 inquires.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Admin Services	27 - 4-10 - 10 - 10 - 10 - 10 - 10 - 10 -	and and the first first the section of the section	
Revenues	altunden kan samut menementen ett ett ett ett ett menemen ett ett men skirke en på ett i degliktet system cikletel, til ett ett ett ett ett ett ett ett ett et	an artistische Amerika State der er einer soner einer eine State der State der State der State der State der S	ORDÍNA, COMBANDA CONTRACTOR DE PROPRIO DE LA CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR DE
LCFF Sources	н) уу он, Айла «Мин «Москоно) инжиний чис (най-к бой) - уни таманда үео болго оно оно оно оно оно оно оно ууу уу оно уу он оно оно	a distribution di traversi vien de dei artisticono constitutate e traverse professore, me est y consump processore, consequence (1994),	elektrika kelemban salah s
LCFF TRANSFERS	M and Photos debilen harmook ned on the deviate about the passance has developed an experience place meaning deviation about the contract of t	en del de del de collère de la collère de destructura communatura del collère de destructura de de collère de de del de de del de de del de de de del de de del de	5,483,680
LCFF Sources Total	er men vermen er men vinningen in der krit in diptil der ette dien i glosel enne dirigit vermijnen er men men vermen en vermen en vermen verme	an ann an thair ann an	5,483,680
State	rydda fawriain ac amy afn yr o gann o am o'm gollwyr o w'r o rollwyr am o ryddyn o ar o gollwyd yr o dyd y cyn dod y y o gann o dyd y gann o dyd y gyllaed y y o gann o dyd y gann o dyd y gann o dyd y gann o gann o y ar y y y y y y y y y y y y y y y y y	entrementation that is the contract place of the original properties of the contract properties are also the contract of the c	
MANDATED COST REIMBURSEMENTS	75,000	49,938	75,000
STATE LOTTERY REVENUE	vertileter (vil. 2 - Met Produkt 1997 VII vol de Stadellikaan (vil. versoorsen soom da september saagsag gaarsynse, gergepransje versoorsen soom da september soom da	4,348	
State Total	75,000	54,286	75,000
Local		от в петемва, то на постоя на постоя не 3 нут общей буреной и из прочи и што де пречирено на принципу с на пос На принципу на принципу на постоя на принципу на принципу на принципу на принципу на принципу с на постоя на п	er (Contradramenta) er er processor en
ALL OTHER FEES AND CONTRACTS	29,399	33,723	34,611
ALL OTHER LOCAL REVENUES	(20,000)	70	ente escribir de la companya de la c
INTEREST	641,194	235,396	641,194
Local Total	650,593	269,189	675,805
Contributions	reconstruction to the enterprise plane and plane (the color for C) is repleated in the enterprise of all and a color and accordance to province prise.	e Landers a marcia a monovaria manancia cas cue non varios de populares nes produces del antichección à la malas deba que como	retinate and drive planning symmetry enteresting in the subject and option because it is
CONTRIBUTIONS FR UNRESTR REV	(1,893,268)	(54,800)	(1,936,813)
Contributions Total	(1,893,268)	(54,800)	(1,936,813)
Interfund In	эм 1997 г. догон (д. 1993 г. на временно объект оборожно и подаменно объект объект объект объект объект объект	entre commente de la cinicia fonte compositivo e escripcio e entre contra de la cinicia de la cinicia de la considera e entre contra de la cinicia de la cin	
OTHER AUTH INTERFUND TF IN	110,333	der der delte dette um dem de der der den dem de de dem de	102,183
Interfund In Total	110,333		102,183
Revenues Total	(1,057,342)	268,675	4,399,855
Expenditures	et an man a montra ar na man paramon, manamon para paga mang parah dan bahan pada mang dan kabana pada waka ma	ARTER COMPANIES CONTROL CONTROL CONTROL CONTROL CONTROL CONTROL CONTROL AND ARTER AR	edit feller far annan og kommune og fra engrøre en
Certificated	n limbi et a lan kim петапа се екс томира на обобнованенно и цинторина на основно поришено выстолно се со основного	ad the design of	
ASSISTANT SUPERINTENDENT	22,312	24,313	22,982
CERT PUPIL SUPPORT ~ REGULAR	en e	4,569	***************************************
CERTIFICATED CONTINGENCY BANK	270,000	TO A THE CONTROL OF THE SECOND AND THE SECOND PROPERTY OF THE SECOND	270,000
CERTIFICATED TEACHER ~ REGULAR	88,010	56,172	
CERTIFICATED TEACHER~EXTRA DTY		677	Dentificial en ope Zoort and Problem of General Service (Alberta Service).
COORDINATOR/PROGRAM MANAGER	er oceaniste. Para s si il empresa est combanda est providenta propriata de manumenta que a papara est comunida e que propria parque e	13,421	
DIRECTOR	165,525	4,366	170,491
OTHER CERT SUPVS & ADMIN SALAR	er en	1,000	
PROFESSIONAL EXPERT	222,147	44,000	222,147
TEACHER SUBSTITUTES	The Control of the Section of the Se	711	
Certificated Total	767,994	149,229	685,620
Classified	entre entre en entre en entre en entre en entre entre entre entre entre entre en proposition de proposition de		
ACCOUNTING SUPPORT SALARIES	VIII чето до физик из подовори до сте втородит на соворого народинення подоворого стурований продову чето до того од вод ««	10,000	net And Mangapanian Majoriah kelanda anna kartan Mandapanian perspecipi parte adam s
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	A Police Commission (Commission on the commission of the commissio	72,837	
LVN		2,167	
MCOE SALARY SAVINGS	(242,237)		an laid a miningay ya aya

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OCCUPATIONAL THERAPISTS		2,595	radijāri dirakas pilomatomatomatomatomatomatomatomatomatomat
OTHER CLASSIFIED SALARIES		the decreased of the electronic control of t	erianelikkensky e vojaniške en overladenia stant lannenska dog ventja kovietu en osob —
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	Processing and the second contract of the sec	5,000	and the filter from the distance of the following an armone reason and property in a playing year, ye
Classified Total	678,685	721,871	842,302
Benefits	er ledersking men en e	and the second section of the classic constitution is the constitution of the classic constitution of the constitution of the classic constitu	
CAR ALLOWANCE CERTIFICATED BEN	1,800	550	600
CAR ALLOWANCE CLASSIFIED BEN	5,370	6,263	6,750
CASH IN LIEU CLASSIFIED	900	150	namente mante (p. 1, de l'encep (de réglement de production de présentation de présentation de l'enception de
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	**************************************	201
OPEB ACTIVE EMPLOYEE-CLASSIFED	670	590	675
OPEB ALLOCATED - CERTIFICATED	445	51	460
OPEB ALLOCATED - CLASSIFIED	1,182	973	1,141
OTHER BENEFITS CERTIFICATED		8	1,141
PERS ~ CERTIFICATED POSITIONS	metrilakinaksi <mark>kembaka medakinnya dinagampada majayanya debijah-ak-tinakaksi bisandaya mpajaya (pilapinganaka sa d</mark>	NOV-1980: Elemente Novembro distrara se moque e programa que proprieda de la separativa de se se maior de la sociale	The well-little transaction are related to all great depositions of the lates of the standards.
PERS ~ CLASSIFIED POSITIONS	145,583	93,329	154,734
SOCIAL SECURITY (OASDI) ~ CERT		152	±34,/34
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	10,319
OTHER BENEFITS CLASSIFIED	ketterminkelminken vittemmann som er annammen som er vitet man men men men men men men men men men me	50,701 8	10,930
Benefits Total	391,029	226,426	463,880
Books & Supplies	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		403,000
GAS OIL & DIESEL	1,400	1,673	1 100
MATERIALS & SUPPLIES	18,500	1,945	1,400
NONCAPITALIZED EQUIPMENT	3,000	1,943 ************************************	18,500
OFFICE SUPPLIES	7,000	4,000	3,000
OTHER SUPPLIES	31,100	25,106	7,000
PERIODICALS & MAGAZINES	1,516		25,600
PRINTER TONER	5,000	1,377	700
WORKSHOP SUPPLIES		1,663	5,000
Books & Supplies Total	100	1,500	100
Services	67,616	37,264	61,300
COMPUTER LEASE	and the contraction of the straight and the second substitute of the contraction of the c	kat tim melekati intan intan intan intan intan intan intan propose error menor menor menor intan intan intan i Intan melekati intan	
CONFERENCES	3,369		3,369
	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

	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	amin'n'n de menteur ang distrik di kepida pendanakan di kepida an mandidakan di distrik da mandi pilamping pap -	2,250
OTHER CONTRACT SERVICES	44,306	1,613	116,306
OTHER FEES	33,807	760	33,807
OTHER LEASES/RENTALS	9,000	eterminen son group (a.g. of son post or of plantine among the son of the standard the son of the s	9,000
OTHER SERVICES	3,295	631	3,295
OUTSIDE PRINTING	4,815	361	4,815
PERSONNEL AGENCIES	2,144	geritarian (1905-mentenden der his forst die territorie (19 den bester alle models til Lander besonnen gegen den gegen der gegen gegen gegen gegen der gegen	2,144
POSTAGE	2,050	1,231	2,050
PROF/CONSLTG SVCS & OPER EXPEN	200,000	in the state of th	200,000
PROFESSIONAL CONSULTING SVCS	38,000	37,750	38,000
PROPERTY & LIABILITY INSURANCE	93,263	93,263	88,050
SETTLEMENT AGREEMENTS	2,400	and the section of th	2,400
TRANSFERS OF DIRECT COSTS	was to the reference of the first development constraints and the server over problems and the service constraints and the service over the service of the service of the service over the service over the service of the service over the service	Mag (thinks) (min min para and an initial that is thinks after the light of the lig	(498,640)
WORKSHOP FEES	300	CONTRACTOR	300
Services Total	665,893	291,671	315,356
Other Outgo	arter and the tradition from the colored a belonester ability advantages are unconstructed as a part of property of the colored and the colored as a second of the colored as a second	in the second of the second control of the s	
ALL OTHER TRANSFERS OUT	1,308,479	h de Comment (Com (CC) de la CC) (Compagning and province profession de la Company (CC) (Color de la CC) (CC) (Color de la CC) (CC) (CC) (CC) (CC) (CC) (CC) (CC)	1,455,805
Other Outgo Total	1,308,479		1,455,805
Indirect	m em tra en men men el siste de la senta misia con al menum menún migramenta a menún a comunica en comunica en	et med toeret met en een een een een een een een een ee	ng Caro-Caronnahangna (popularina propinsi propinsi propinsi propinsi propinsi propinsi propinsi propinsi propi
INDIRECT COSTS CHARGES	nkanki Chandal mana kasan kasan ngang tangan dan dada (Minangala) a khala hakki kasan kasan kasan nga nganapan		(89,370)
Indirect Total	and the second and the second of the second	en (ferritaria de estado de estado de estado de estado de estado en entre en estado en estado en estado pero porte por en estado en estado en entre entre entre entre entre en entre en	(89,370)
Interfund Out	1988 (1984) tid at die Williams and Article for an observation for defending die Statistische ausgeber der gesche geweite gegeber der gesche gesche gegeber der gegeber der gesche gegeber der gesche gegeber der		The state of the s
OTHER AUTH INTERFUND TSF OUT	826,277	hadda ffiliad arma marandar na arma ar ar arma ar arma armana a a arma agust a stàr a su ann armatan na armata In	664,962
Interfund Out Total	826,277	enter de la constitución de la c	664,962
Expenditures Total	4,705,973	1,426,461	4,399,855
Admin Services Total	3,648,631	1,695,136	8,799,710

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

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
SELPA			
Revenues	t PRESIDENTE A MONTH EIN MONTH DEUR ANNO PROMININGEN ANNOUNCE ANNO	о-тоборовического можений в почето на венего из постоя за постоя постоя на применения на применения в на предоставля в на предоставля на применения в на предоставля на предоста	medikan derika di gibinangan (gelisik debikan dan 1, kerenia yana di median secial di dimenanta ya
LCFF Sources		annelphorus mitiga mitig and weller (Amiteria, Amiteria) dan same in half in fembras yeards y cross (Hillians) (Hillians) (Hillians)	and the state of t
PROPERTY TAXES TRANSFERS	388,695		372,475
LCFF Sources Total	388,695		372,475
State	ть типот () об учество территура сторо сторо об до боло боло до до до боло сторо на сторо		J/ 2, 47 J
OTHER STATE APPORT-CURR YEAR	537,488	are pure that the present them (a) to be considered and the considered to be considered and the considered to be considered to be considered as the considered to be considered	534,716
State Total	537,488	a month in the international contraction of the con	534,716
Local	entropy of the second s	errords during a contract of the contract of t	997,7 ±0
ALL OTHER LOCAL REVENUES		1,687	
Local Total		1,687	
Revenues Total	926,183	1,687	907,191
Expenditures	ned Care had y a site had ned the contract of	2,90/	JU1,131
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	minuti des propocos con decessos escalares presente, con conservar per contra
Certificated Total	482,222	403,939	6,000
Classified	402,222	403,939	486,849
PROFESSIONAL EXPERT	3,000	TEON	erritarional and the second of the second contract and
SECRETARIAL SALARIES	105,445	1,500	442 057
Classified Total	103,445	99,389	112,857
Benefits	100,445	100,889	112,857
CAR ALLOWANCE CERTIFICATED BEN		4 3 TF	er for more high grade or the contract property and the state of the state of the specified army and place as
HEALTH & WELFARE CERTIFICATED	1,500	1,375	
HEALTH & WELFARE CLASSIFIED	39,274	24,923	45,045
MEDICARE - CERTIFICATED	21,016	19,104	24,178
MEDICARE - CLASSIFIED	6,992	4,948	7,062
OPEB ACTIVE EMPLOYEE-CERTIFICA	1,572	1,448	1,638
OPEB ACTIVE EMPLOYEE-CLASSIFED	562	380	592
OPEB ALLOCATED - CERTIFICATED	315	297	318
	1,013	718	1,142
OPER 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		Mental and the standard state of a memory residence of the standard state of the standard stand	n variable de la commentación de proprieta de la companya del companya de la companya de la companya del companya de la companya del la companya de la compa
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	NO PM IN NO SPECIAL STATES AND ST		
ADVERTISING	500	200	500
CONFERENCES	5,000	544	5,000

	2020 21 5-4		2021-22
	2020-21 Estimated		Proposed
	Actuals	2020-21 Encumbered	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	mellolik kristen kim deminister od vedi kristek merika senskad gerassi oppsystemystyr postekkolok e volopky pydybylyd.	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	prints from the color for the color from the color from the color for for the color fo	tiene til der metteller i des det printere habet bedette der den en eine en eine den samme annen en en eine en
Services Total	177,770	125,292	30,587
Indirect	en en managen an anne le meligiate de mer gene anne en grove en grove en de d	the debug and well did not an interest of the contract of the	eksperikler i den gregorieke der belief Stammer versommen gespelan <mark>gspelande statister</mark> och et alle
INDIRECT COSTS CHARGES	118,725	inin (1964) (199	103,727
Indirect Total	118,725	pomponente el como na del Este en manero se principalista de especia de se en qualitáció de en especia es que e -	103,727
Expenditures Total	1,082,390	770,369	951,405
SELPA Total	2,008,573	772,056	1,858,596

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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Business Services			ouuset
Revenues	ті в тів повід бірі на тів по тів повід під під під під під під під під під п	о том на пот на поточно на село от боло от боло не неврей пост нападат по село с сремор достова на разроство с На поточно на поточно н	erierina erie i sinnen eren erierin erierin eren begrunnen hande segue ere erie erierin erierin er
Local	makan manun menengan dianggan pengangan pengangan pengangan pengangan pengangan pengangan pengangan pengangan p	о почений началине выдоляться почения можения почений начального можений почений почен	
ALL OTHER LOCAL REVENUES	the filter of the model and section and the state of the	90	entre de la companya
Local Total	nd to the first which was an indicated and an indicated and an indicated by the state of the sta	90	
Revenues Total	repro-resident et de la estat de la tradición de la desplotación con el cuesto de la decima en encolor de la e 	90	
Expenditures	e paragraphian na primi na primi na substituti na primi na paragraphia primi na mandani na mandani na mandani n T	makan kemandan kenduluk pendungan pendungan kendungan dan pendungan berangan pendungan berangan berangan berang Berangan	
Classified		er an er	Plant mangat mangat at sum and contract management of the fight of the such as an excellent management of the such as a sum of the s
ACCOUNTING SUPPORT SALARIES	266,280	252,746	283,50
BUSINESS MANAGER	144,828	144,828	149,07
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)		#00,70t
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		and an analysis of the second	1,030,762
CAR ALLOWANCE CLASSIFIED BEN	7,500	8,250	9,000
CASH IN LIEU CLASSIFIED	1,800	900	9,000
HEALTH & WELFARE CLASSIFIED	116,012	107,300	125,433
MEDICARE - CLASSIFIED	14,609	13,879	15,040
OPEB ACTIVE EMPLOYEE-CLASSIFED	1,679	1,628	1,640
OPEB ALLOCATED - CLASSIFIED	2,334	2,185	2,405
PERS ~ CLASSIFIED POSITIONS	207,986	200,945	2,403
SOCIAL SECURITY (OASDI)~CLASSI	56,253	53,715	Company of Agreement of the Company
STRS ~ CLASSIFIED POSITIONS	432	JJ,/ LJ	57,910 836
UNEMPLOYMENT INS ~ CLASSIFIED	504	495	Constitution described in the second
WORKERS COMP ~ CLASSIFIED	15,162	14,891	12,758
Benefits Total	424,271	404,188	15,608
Books & Supplies	TATION / L	404,100	477,030
MATERIALS & SUPPLIES	29,356	21,660	20.356
NONCAPITALIZED EQUIPMENT	8,296		29,356
OFFICE SUPPLIES	6,230	6,190	8,296
PERIODICALS & MAGAZINES	316		316
PRINTER TONER	3,000	316	316
Books & Supplies Total		70 100	3,000
Services	40,968	28,168	40,968
ADVERTISING	600	В может выполнять дите в Дет для достройния на началить в начальным начальным и дострой для для выполнять на правод пода	
AUDIT FEES	42,811	**************************************	600
COMPUTER LEASE		42,811	42,811
CONFERENCES	9,066		9,066
COPIER CHARGES (COPIES)	4,000	3,965	4,000
DUES & MEMBERSHIPS	2,500	258	2,500
EMPLOYMENT COSTS	2,000	1,640	2,000
	7,000		7,000
INTEREST EXPENSE	1,500		1,500
MEETINGS	1,650	20	1,650
MILEAGE	1,500	84	1,500

	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	Annual (to the first of the second of the light of the li	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	можно по объект по по пред на помений поделений почений на постоя по выполнения на почений почений почений поче		and was being the desire project or graduate groupes and the Lee Estimate between the Public Project or Section 1
INDIRECT COSTS CHARGES	mer (Mall) in the POSS of the members of the property of the section of the deposition of the property of the section of the s	and to the Mills of the advance of matter and analysis of the Conference of the State of Stat	(1,683,448)
Indirect Total	aleration make in the means of the option in the product of all and analysis produce of the early and an expected of the early and a closed was a closed was	d California de la description de la compansa del la compansa de la compansa del la compansa de la compansa del la compansa de	(1,683,448)
Expenditures Total	1,587,174	1,492,425	rice a constituent de la cination de la constituent de la constituent de la constituent de la constituent de l La constituent de la
Business Services Total	1,587,174	1,492,515	mentillaren mentet prente en er til state flerket skolmer fre vikken et flekkenpelinjeninkenske untverstimer t En

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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Personnel	And the second sec		т ететь в терено уродинализь коркативня (дл. Очоловняю чену его абы но на
Revenues	Hypothography (Bartharon Christian Arthur Christian Construction And Market Construction Construction Annual Principles Construction Co	PROCESS (AND AND AND AND AND AND AND AND AND AND	ellerinden die der den versichte der der gestilt ein er der en einzweren zu einzussen zu der
State	The state of the s	- Professional Control	militaristat eta eta eta eta eta eta eta eta eta
ALL OTHER STATE REVENUES	2,596		2,600
State Total	2,596	ka тапый полобинент потобин в соступенция с сосу с народничения в населения режения в веродниченые двуго до д —————————————————————————————————	2,600
Revenues Total	2,596	energicken datum in den dien der einem er er war de einem gemannte, in wegen vor der der geleine der der der der der der der der der de	2,600
Expenditures	a Pada taran menengan mengapakan dan dan dan dan dan penjagan penjagan dan dan dan dan dan dan dan dan dan d	Projection (1970) (1970	
Certificated	er ennement der geleinen gegebet, val er eit sette senger vit digt er bigger gebekken fan de verheidste de de skelde er de	-2a	all and the state of the state
ASSISTANT SUPERINTENDENT	44,610	44,610	45,949
Certificated Total	44,610	44,610	45,949
Classified	терин (1) жылын айдан (1) жайын аймен колын бүсүүнүн керекен кереке байын айыны (1) бор байын айтын боры (1) ж Солын байын айын байын аймен байын аймен байын байын айын байын айын байын айын айын айын аймен байын айын айм	andride de la militaria de mandaren es instrumenta, a esta proprior mante esta planta de la color de l	
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	re communication and an experimental property and an experimental		
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	2,363
OPEB ACTIVE EMPLOYEE-CLASSIFED	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		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			33,773
MATERIALS & SUPPLIES	500	145	EOO
NONCAPITALIZED EQUIPMENT	10,000	CP1	500
OFFICE SUPPLIES	1,000	320	10,000
PRINTER TONER	125		1,000
WORKSHOP SUPPLIES	450		125
Books & Supplies Total	12,075		450
Services	12,0/3	465	12,075
ADVERTISING		on and the second secon	
COMPUTER LEASE	2,000	1,436	2,000
CONFERENCES	694	-	2,637
COPIER CHARGES (COPIES)	1,500	229	1,500
DUES & MEMBERSHIPS	3,500	1,015	1,125
	750	600	750
FINGERPRINTING	4,000	3,555	4,000

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
IMC CHARGES	50	and the second s	50
MEETINGS	75		75
MILEAGE	850		850
OTHER CONTRACT SERVICES	750	2,596	750
OTHER FEES	700	A section of the sect	700
OUTSIDE PRINTING	250	e Perintan anthresis hallens et la cilia cinta melan libra libra libra libra antian perinada esperinada cuntaman inscribego. ➡	250
PERSONNEL AGENCIES	10,000	750	10,000
POSTAGE	1,500	332	1,250
TB TESTING/XRAYS	350	a Palain eterminate de la film en estrución estrá de de deseráción de anterior de anterior de entrepret en estructura (especial properties de estructura especial properties de estructura estructura especial properties de estructura	350
WORKSHOP FEES	250	ent and the second complete and the second of the second o	250
Services Total	27,219	10,513	26,537
Indirect	and the sile to the former than the probability of the section with the following the side of the section of th	etten ett til en til stort til det kollet i för år ette liket om ette stort en en en en kollete storten ette s	amen nego ero principalis ero
INDIRECT COSTS CHARGES	grammynda ghan do'r bo'r awn oddar yn failddireu dael Ynoddireu bi daenad fanau'i rei dael annaeth an gybraedhada a'c antae ar byd		(359,776)
Indirect Total	ar refer con have proceeded and contract and an array for large a sept a property for a single appellication of the his Contract advantages and	regeneracy management management of the special and management of the tree part and the state of	(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.

Personnel Commission Revenues LCFF Sources LCFF Fources LCFF Fources LCFF Fources LCFF Fources LCFF Fources LCFF Sources LCFF Sources LCFF Sources LCFF Sources LCFF Sources LCFF Sources Total 263 263 Revenues Total 263 Expenditures LCFF Sources LCF	·	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
LCFF Sources	Personnel Commission	nu ampunesion a seguint de land and an our responsementaria de destina e accessinguas mendre de circularia de contra de la del partir de circularia.	en - American en en er en	
LCFF TRANSFERS 263 265	Revenues	ammanyan ng Producing dinabang nanananana ing kaji dinaga naga kaji kringan dinaga na kaji kaji kaji kaji kang	e en	en de la companya de
LCFF Sources Total 263 263 Revenues Total 263 26	LCFF Sources	т «Н» Модил в «Менерон положения отно муниционации» подоской почина не (с при обнарожения фину), обнародиванной почин		the analysis of the state of th
CFF Sources Total 263 265 26	LCFF TRANSFERS	er Oliver which we described the first of the control of the contr	an interior annual month anni dentro common common departo departo, approximante proprio por accepto assesso de porto primero de la selección	263,474
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CLERICAL & OFFICE ~ OVERTIME 3,000 764 3 DIRECTOR 63,872 62,581 65 PERSONNEL COMMISSION/BOARD 1,440 1,440 1 PROFESSIONAL EXPERT 23,000 - 23 SECRETARIAL SALARIES 33,660 33,660 34 SECRETARIAL SALARIES 33,660 34,600 34 Benefits 124,972 98,445 128 Benefits 124,972 98,445 128 HEALTH & WELFARE CLASSIFIED 64,364 58,917 65 MEDICARE - CLASSIFIED 1,812 1,367 1 OPEB ACTIVE EMPLOYEE-CLASSIFIED 231 217 21 PERS - CLASSIFIED POSITIONS 25,869 19,922 24 SOCIAL SECURITY (OASDI)**CLASSI 7,203 5,569 7, UNEMPLOYMENT INS ~ CLASSIFIED 1,881 1,481 1, WORKERS COMP ~ CLASSIFIED 1,881 1,481 1, Benefits Total 101,586 87,683 102 Books & Supplies	Expenditures	et til det forsket i <mark>det sta promise menne ut forst ste</mark> men om en menne grede ogsådet sterketer, at til de stelle blevete sterkete sterket		
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DIRECTOR 63,872 62,581 65	CLERICAL & OFFICE ~ OVERTIME	3.000	764	3,000
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PROFESSIONAL EXPERT 23,000 - 23 SECRETARIAL SALARIES 33,660 33,660 34 Classified Total 124,772 98,445 128 Benefits	PERSONNEL COMMISSION/BOARD	Hefterfolker <mark>der EinerEiner</mark> e Steller steller der der der der der der der der der d	THE CONTRACTOR OF THE PROPERTY	1,440
SECRETARIAL SALARIES 33,660 33,660 34 Classified Total 124,972 98,445 128 Benefits ————————————————————————————————————			and a region to the contract City abortion (City abortion of City and contract contract of city and contract contract of city and city and contract of city and city	23,000
Classified Total 124,972 98,445 128	SECRETARIAL SALARIES	The property of the party of th	33 660	34,893
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TB TESTING/XRAYS 100 - 1 WORKSHOP FEES 250 - 2 Services Total 30,050 19,655 30,5 Expenditures Total 258,133 206,408 263,4			THE PROPERTY OF THE PROPERTY O	3,000
WORKSHOP FEES 250 - 2 Services Total 30,050 19,655 30,5 Expenditures Total 258,133 206,408 263,4		CONTRACTOR AND	Market St. (darkitandarus visto Cito Citorio Giosperininolare principal escentrator de proprio de la compansió 	1,000
Services Total 30,050 19,655 30,9 Expenditures Total 258,133 206,408 263,4		n personal de la Proposition de Committe d	er reda en sin a salar an esta parte en grassista de del 20 maio de 100 de debenerado de altre encimo altra esta como a se supera en	100
Expenditures Total 258,133 206,408 263,4				250
CONTRACTOR AND ADMINISTRATION OF THE PROPERTY			e participament per prime participament and management and development of the Control of State of Control of State of St	30,925
ersonnel Commission Total 258,133 206,408 526,9	ersonnel Commission Total	258,133	CONTRACTOR OF THE PROPERTY OF THE SECOND PROPERTY OF THE PROPE	263,474 526,948

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-Marin 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.

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Info Services			puuget.
Revenues	er et stadio en en en en el se en el lago en paració de presenció de en en en en este en en espassionales e perecipiones en perecipion	we denote the denoted by the contract of the	entrak kensulatan kesal salah Birak kensulatan bistis didik pateunah upun pu
LCFF Sources	to mark a mar		interest and the classes of the second and the control of the classes of the control of the control of the classes of the control of the cont
LCFF TRANSFERS	m accent and a second or security of the company of		496,461
LCFF Sources Total	Prime de la martinista de metrición de desenva a mar majora que y especialmente de menero de la cinida de desenva de mesos de mes	ara menenarahadir an nasaman mang-anggan inagali berahili dan adapada dan digunah dan dan berahilan dan dan mang-adapada ay dan sa	496,461
Local	о том на при при при при при при при на при на при на при на при на при при при при при при на при на при на п При при при при при при при при при при п		
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
Revenues Total	140,500	143,482	636,961
Expenditures	der voorste de der de vergeneerste voorste de spoorste voorste voorste voorste voorste voorste voorste voorste Voorste voorste		eriente estrutura estreta esta esta esta esta esta esta esta e
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		tti tilatti tiini taha siimin middii mara ole mii moonin mii mii mara ole mii mara ole mii mara ole ole mii ma Tahan tahan tahan middii mara ole mii moonin mii mara ole mii mara ole mii mara ole mii mara ole ole mii mara o	343,372
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-CLASSIFED	1,184	1,081	7,313 979
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	J2,0J2
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			203,000
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			00,000
CABLE/SATELLITE	100,000	85,718	100,000
COMPUTER LEASE	160,000	148,145	(80,511)
CONFERENCES	7,000	3,172	Contribution to the contribution of the contri
COPIER CHARGES (COPIES)	(49,250)	province the contract of the second state of t	7,000
DUES & MEMBERSHIPS	700	(9,699) 690	(45,250)
MAINTENANCE CONTRACTS/EQUIPMEN	16,150	No. No. 100, Kin. Per metil Princ. I had no department on a section phosphage propries also achieves a larger of the consequence of the consequenc	700
MILEAGE	3,500	15,000 1,490	16,150
OTHER CONTRACT SERVICES	150,000	1,490	3,500 150,000

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
OTHER FEES	10,000	18,369	20,000
OTHER LEASES/RENTALS	(123,519)	kanta kanta kata nata nata na kanta na	80,511
OUTSIDE PRINTING	225	ere in the second and the second are the second property and and a second product and the s	225
POSTAGE	100	***************************************	50
PROFESSIONAL CONSULTING SVCS	7,000	4,603	7,000
TRANSFERS OF DIRECT COSTS	(416,959)	microspyka jaman a microspyka kontrologiczny a jedy magani o doko doko doko doko miejamięta a doko opęci te smooto o 	mellularin (Primer Purumbus Limentey), mejemelminga, memberang kara, kalipulaja, papa periodi puncai planeni p Me
Services Total	(135,053)	391,819	259,375
Indirect	от в том стой стой почения и и почения на настройней почения в стой общей в в 1 и по 18 дення и почения на над На почения на почения	anter et la de la come militar en entre amperiment de la circa del la circa de la circa del la circa de la circa del la circa de la circa de la circa de la circa del la circa de la circa de la circa de la circa del	en en det en
INDIRECT COSTS CHARGES	MOONE - and a martine like the second and a second		(462,773)
Indirect Total	totteverlig hilderdakder minderdat formasiem die vonammengepynie pipe hypomospierode in politikenge proposition in nysion	an terkelektristan metalmi dilitaria tehan mereki merikangkan angan pangan angan angan perjangganggan angan pe	(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).

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
M&O	en en de la companya del la companya de la companya	To the Control of the	
Revenues	a Principula de la comita como como emprena pero promano di procesió de colorido esta a mestro de desta despedia de como	and an annual of the section of the	onnennymystä savatamista annomistännäs siitä elää ja onnesannija mai toi ohjas ames a L
LCFF Sources	the manufacture of the section of th		
LCFF TRANSFERS	aran saaruur a ayooga, godin miiliya ayoogaay iyii kiiri kariin kabaada ahaan arina, daada ah bii aasanda aana miiliyan daasa arsaasaaya ayoo ayoo ayoo ayoo ah	на на применения на применени	553,780
LCFF Sources Total		and what was to be compared to the compared to	553,780
Local	to Paulaterination and The communicate design designed and the contract of the	Parameteris des mitres primes Paparon conferência de el la conferência de la conferência del la conferência del la conferência de la conferência de la conferência de la conferência del la conferência de la conferência de la conferência del	*****************
ALL OTHER LOCAL REVENUES	to La Million has the Confession to the Confessi	12,517	Politika delement paramagan andara mentera delemente (1900 per 1900 per 190
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	eracerosensa de entre o real qui considera premiera mente e considerado entre producero i encocarciones.		23,000
CONTRIBUTIONS FR UNRESTR REV	610,887	de contra de maio de contra (protectivos de la despodenção de de la que (por de polição que de contra la contra la contra de la del de la contra del la contra del la contra del la contra del la contra de la contra de la contra de la contra del la contra de	610,755
Contributions Total	610,887		610,755
Revenues Total	635,887	38,844	1,189,535
Expenditures	rando anglo ang managang managang managang managang manag		1,105,333
Certificated	in 100 km in 1940 m In 1960 with the chief decide comment as a manuscript and about the chief decide comment as a manuscript and about the chief decide comment as a manuscript and about the chief decide comment as a manuscript and about the chief decide comment as a manuscript and about the chief decide comment as a manuscript and about the chief decide comment as a manuscript and a manuscri		, ad Control from the control of the
DIRECTOR	62,134	38,628	63,872
Certificated Total	62,134	38,628	63,872
Classified	······································	JO,UZO	03,872
CLASS SUPV & ADM SALARY~OTHER	45,647	29,229	47.510
CLASSIFIED SUPPORT ~ OVERTIME	22,500	14,221	47,510
CLASSIFIED SUPPORT ~ REGULAR	206,797	209,074	22,500
CLERICAL & OFFICE ~ OVERTIME	15,000		217,490
PROFESSIONAL EXPERT	4,500	2,772	9,000
SECRETARIAL SALARIES	104,852	——————————————————————————————————————	4,500
Classified Total	399,296	90,914	107,998
Benefits	333,290 ************************************	346,210	408,998
CASH IN LIEU CLASSIFIED	and a substance of the		
HEALTH & WELFARE CERTIFICATED	4 102	1,500	2,700
HEALTH & WELFARE CLASSIFIED	4,292	2,526	4,852
MEDICARE - CERTIFICATED	64,803	55,580	77,478
MEDICARE - CLASSIFIED	900	560	928
	5,790	5,028	5,848
OPER ACTIVE EMPLOYEE CLASSIED	64	39	64
OPEB ACTIVE EMPLOYEE-CLASSIFED OPEB ALLOCATED - CERTIFICATED	1,044	829	1,018
OPEB ALLOCATED - CERTIFICATED OPEB ALLOCATED - CLASSIFIED	148	83	152
PERS ~ CERTIFICATED POSITIONS	846	671	888
PERS ~ CLASSIFIED POSITIONS	12,862	7,997	14,634
	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	an in arm and great of printing and the description of the contract of the con		
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

	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	en der eine der die der von de minde der voor en		
ADVERTISING	500	and the second s	500
BUILDING REPAIR	6,000	environment und die environischen Andrea geleich beweit werd der und der der der der der der der der der de	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	Militaria Carintesa mendena di Arte del Carinesa del Cari
MAINT CONTRACTS/BLDGS & GROUND	2,000		13,000
MAINTENANCE CONTRACTS/EQUIPMEN	30,200	1,920	2,500
MILEAGE		29,573	34,000
OTHER CONTRACT SERVICES	1,500	453	1,500
OTHER FEES	25,660	17,255	27,000
OTHER LEASES/RENTALS	20,000	18,353	20,000
OTHER REPAIRS	3,500	2,959	3,500
OUTSIDE PRINTING	41,595	37,065	37,452
PERSONNEL AGENCIES	800	784	800
PEST CONTROL	43,367	2,500	20,000
PLUMBING	5,000	1,799	20,000
POSTAGE	12,000	1,000	12,000
PROF/CONSLTG SVCS & OPER EXPEN	350	44	350
ROOFING	143,854		154,854
SEWER	3,500	and the months are to the contract of the cont	3,500
SPURR	6,500	6,206	6,500
	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	i 1904 Maria e di mili mili didentra chancia dan perimpanana ana angliga angan angan angka angan angan angan ang	(158,214)
Indirect Total	63,655	The second of th	(158,214)
Expenditures Total	1,821,594	931,902	1,618,668
M&O Total	2,457,481	970,746	2,808,203
Indirect		addishing the state of the stat	menteren ett kall kilolottaken et diskritari erine omne syenn genjegg gjeleksig erine om e
Expenditures Indirect	en grad a historia promotiva con contrata con contrata de contrata	TO MENON TO A STORE A	

	2020-21 Estimated Actuals	2020 24 5	2021-22 Proposed
INDIRECT COSTS CHARGES	(2,862,124)	2020-21 Encumbered (2.736)	Budget
Indirect Total	(2,862,124)	Marie de la companya	er distaller for the light of the explorer hand all the model of the description of the light of the end of the
Expenditures Total	(2,862,124)		Marine and the state of the sta
ndirect Total	(2,862,124)	(2,736)	de foretall entre experience of experience and experience of experience

STRS OnBehalf	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
Revenues	mikishinkelikamma ususa aara gi ahagiyaani ah yurusukaya ahagin sambaqiya agiya ahaginin ususasada kahadi si sa		namen name o population destructive destructives de 1976. De la confraçó destructive de la constituir en constitui
State			en felicit Technic de des Efficience ma primer intere interes de contraction de la filia de la filia de la fili
ALL OTHER STATE REVENUES	1,115,523	e nampopanonesse erit in in displace disemble delen ad delenadore delenadore de un in un indicaçõe adadicidade que a reguladore sequencia.	1,213,132
State Total	1,115,523		1,213,132
Revenues Total	1,115,523	allender het var en hen han kommen vor en kommen. Som en vor vive en kommen van de vergreen voor de vergreen d -	1,213,132
Expenditures	OPPRINTED BY THE COMMENT OF THE COME	CONTRACTOR	Microscopia de Santo de Contra de Militario de Contra de
Benefits	ela dal colo colo monto de mandrago e appara el colo de sun distribuição que el especia que especial del del colo de del describado com com su mandra de la colo de del colo de del colo de del colo de la colo de del colo de la colo de la colo de la colo del colo de la colo del colo de la colo de la colo del colo de la colo de la colo del colo del colo del colo de la colo del colo		unandertraum kita propija is propinsk filorodistiktorit i mariti stodenštali premenovanom in inc
STRS ~ CERTIFICATED POSITIONS	1,050,330		1,130,318
STRS ~ CLASSIFIED POSITIONS	65,193	eleni nahitura deniminguni oleh disekto film in 1 km pantili (menori sama in liperari mahana eta gumaniga pand 	82,814
Benefits Total	1,115,523		1,213,132
Expenditures Total	1,115,523	eurricken in his materiale de de frag en maar hinneren his king prinspagaanskeligh in die englee de kriene streek de kriene streek de frag en d	1,213,132
STRS OnBehalf Total	2,231,046	89-ж. Комбонтон потом потом потом потом под потом ***	2,426,264

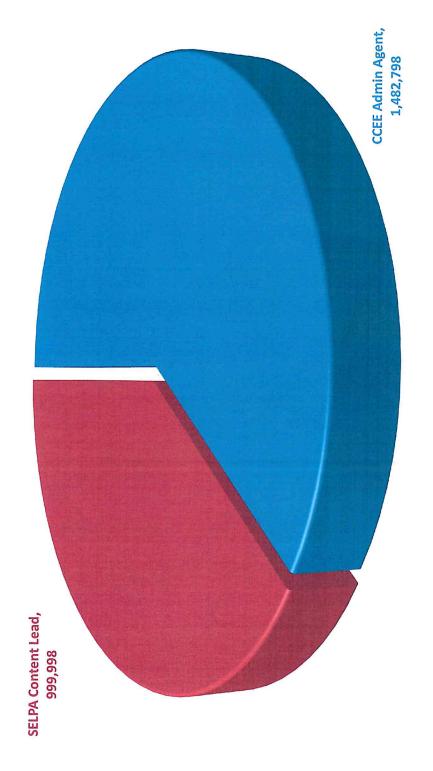
STATEWIDE

Marin County Office of Education 2021-22 Budget Statewide

	CCEE Admin Agent	SELPA Content Lead	Total
Revenues			
State		866'666	866'666
Local	1,733,000		1,733,000
Revenues Total	1,733,000	866'666	2,732,998
Expenditures			
Certificated		172,298	172,298
Classified	83,270	41,144	124,414
Benefits	32,188	74,419	106,607
Books & Supplies	j	17,440	17,440
Services	1,208,942	580,358	1,789,300
Indirect	158,398	114,339	272,737
Expenditures Total	1,482,798	866'666	2,482,796
Excess (Deficiency) of			
Revenues over			
Expenditures	250,202	r	250,202

Statewide Service

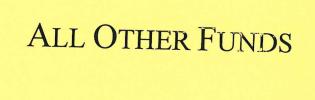
Expenditures by Source 2021-2022 Budget



Total \$2,482,796

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed Budget
CCEE Admin Agent			
Revenues	PM New Advisory of the PM Advisory of the Confidence of the Confid	en kent firefer i frakkinen er itt er en en en ekkinen er framman fan en akgressa er en ekkine au ekki	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN THE OWNER, THE OWN
Local	anti-anti-anti-anti-anti-anti-anti-anti-		and the first term of the street and the safe an entire and spring the street and spring the street and spring
ALL OTHER FEES AND CONTRACTS	Transference of medicarian (increase and a production of graphs of the stay of the policy of the stay		1,733,000
OTHER TRANSFR IN FROM ALL OTHR	1,578,148		- marine and a second s
Local Total	1,578,148	enter transition de de la company de la comp	1,733,000
Revenues Total	1,578,148	and the first and the second contract of the second second section of the section of the second section of the section of the second section of the section of th	1,733,000
Expenditures	Model (American de la discrimente des l'empresso responsar responsar un servicio activa de la colonida (appenda qualificació a Que es p		Parties of the State of the Sta
Classified		тебе бе 16% Аттітына Абай тараға талыштар теберінің жақында ұйра қызы қызы	
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	ar 1950 de junto de desemblo (16,4 de la librara (16,4 de la librara) a mandra amendra (16,4 de la mentra compressor e que esqui y baser del		· · · · · · · · · · · · · · · · · · ·
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-CLASSIFED	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	PO PONTA (COMMITTAL ESTADO) — (COMMITTAL ESTADO) ANTICADA (COMITTAL ESTADO) ANT		
MATERIALS & SUPPLIES		74	med Millered Indicated in the symmetric constitution in the section of the sectio
Books & Supplies Total		74	animikakon menentakon menenyenyi dapat dalam manan.
Services	erfolodos destructivos estados entre en entre en entre en entre en entre en entre en entre entre entre entre e	P. Charles S. C. Marie (1990). De la colombia del colombia de la colombia del colombia de la colombia del la colombia de la colombia del	and the second of the property of the second
ADVERTISING	1,000	190	
CONFERENCES	6,670	75	et elikateine eta di Parasacce eta den esta de la contra d
COPIER CHARGES (COPIES)	_	149	
FINGERPRINTING	500	954	
MILEAGE	2,000		ggrammandon-esco inguissibilindo bibelhabilinabilin escondo in
OTHER CONTRACT SERVICES	7,000	971	
OTHER FEES	500		ord the set of the color of the
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	or of the final state of the st		my m o o o y o o o o o o o o o o o o o o
INDIRECT COSTS CHARGES	168,584		158,398
Indirect Total	168,584	errender om en sentreter er er er verkende en	158,398
Expenditures Total	1,578,148	338,871	1,482,798
CEE Admin Agent Total	3,156,296	338,871	3,215,798

	2020-21 Estimated Actuals	2020-21 Encumbered	2021-22 Proposed
SELPA Content Lead			Budget
Revenues			in (MI) Alban (comb.), an and chrother derivatives a company on a payor of
State	aranjarang arang managang pinanganang managanang managan pangang managan arang ang ang ang ang ang ang ang ang	тісіре татала тапа тапа тапа тапа тапа тапа та	Vertein various ero ero actividade de la companya d
ALL OTHER STATE REVENUES	1,603,001	de Nacional National Communication and activate and activate and a communication and activate activate and activate	999,998
State Total	1,603,001		999,998
Revenues Total	1,603,001		999,998
Expenditures	±,000,000		22,230
Certificated	entransport of the second seco		
ASSISTANT SUPERINTENDENT	22,298	22,298	22,96
COORDINATOR/PROGRAM MANAGER	143,950	143,950	149,33
Certificated Total	166,248	166,248	172,298
Classified		100,240	1/2,230
SECRETARIAL SALARIES	38,351	34,689	41,144
Classified Total	38,351	34,689	41,144
Benefits		3-7,003	71,17
CAR ALLOWANCE CERTIFICATED BEN		550	nd which the transaction of the control of the cont
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	2,500 597
OPEB ACTIVE EMPLOYEE-CERTIFICA	199	199	201
OPEB ACTIVE EMPLOYEE-CLASSIFED	108	199 96	had not been all the fact of the second seco
OPEB ALLOCATED - CERTIFICATED	394	382	109
OPEB ALLOCATED - CLASSIFIED	91		409
PERS ~ CLASSIFIED POSITIONS	7,939	7 101	99
SOCIAL SECURITY (OASDI)~CLASSI		7,181	9,427
STRS ~ CERTIFICATED POSITIONS	2,378	2,151	2,552
UNEMPLOYMENT INS ~ CLASSIFIED	the finder the process of the contract of the	26,849	29,153
UNEMPLOYMENT INS CERTIFICATED	19	17 83	507
WORKERS COMP ~ CERTIFICATED	THE NAME OF THE PARTY OF THE PA		2,120
WORKERS COMP ~ CLASSIFIED	2,502	2,510 522	2,594 620
Benefits Total	53,219	51,074	and the same of the same and the same of t
Books & Supplies		31,0/4	74,419
MATERIALS & SUPPLIES	15,440	4,303	15 440
NONCAPITALIZED EQUIPMENT	2,000	4,303	15,440
Books & Supplies Total	The Control of the Control of the State Control of the Control of	4 303	2,000
Services	17,440	4,303	17,440
CONFERENCES		9.00	22.000
INTERNET	23,000	8,900	23,000
LEGAL SERVICE	3,000	1,398	3,000
MILEAGE	6,000	6,000	6,000
OTHER CONTRACT SERVICES	1,000		1,000
OTHER CONTRACT SERVICES OTHER FEES	1,084,457	866,603	508,311
	500	8 	500
OUTSIDE PRINTING	18,185		18,185
PERSONNEL AGENCIES POSTAGE	20,212	6,000	20,212
	150	-	150
Services Total	1,156,504	888,909	580,358
Indirect			
INDIRECT COSTS CHARGES	171,239		114,339
Indirect Total	171,239	TO THE SECRET OF	114,339
xpenditures Total	1,603,001	1,145,223	999,998
LPA Content Lead Total	3,206,002	1,145,223	1,999,996



All Other Funds

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

Marin County Office of Education 2021-22 Budget Other Funds

	SELPA Pass	Child	Deferred	Special			Special	Botiroo	
	Thru	Development	Maintenance	Reserve	Foundation	Building	Reserve	Benefit	Total
Revenues									
LCFF Sources	16,457,959								16 157 959
Federal	5,959,153	213,634							6 177 787
State	992,157	216,670				18,000			1 226 827
Local	Œ		39,131	3,946	516,115		200,000	81,411	840 603
Revenues Total	23,409,269	430,304	39,131	3,946	516,115	18,000	200.000	81,411	24 698 176
Expenditures									o infonction
Certificated		43,182	•						43 182
Classified		53,768			30,000				83.768
Benefits		37,237			686,6				47 226
Books & Supplies		380			200				880
Services	2	257,579			476,049			67.411	801 039
Capital Outlay		×						11.	7
Interfund Out		38,158							38 158
Other Outgo	23,409,269								73 409 269
Expenditures Total	23,409,269	430,304	1	1	516,538	t		67,411	24,423,522
Excess (Deficiency) of Revenues									
over Expenditures	1	0	39,131	3,946	(423)	18,000	200,000	14,000	274,655
Fund Balance	ź								
BEGINNING FUND BALANCE (Est.)	528,432	0	1.957.766	197,452	406 463	1 569 415	17 444 820	1 207 029	200 700 00
ENDING BALANCE	528,432	0	1,996,897	201,398	406,041	1,587,415	17,644,820	1,306,938	23,671,941
Components of Ending Fund									1
Balance:			6						
Restricted	528,432					1,535,781			2.064.213
Other Commitments		0	1,996,897	201,398	406,041	51,634	17,644,820	1,306,938	21.607.727
Unassigned/Unappropriated									
Amount									



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	1
Grand Total	664,961

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.

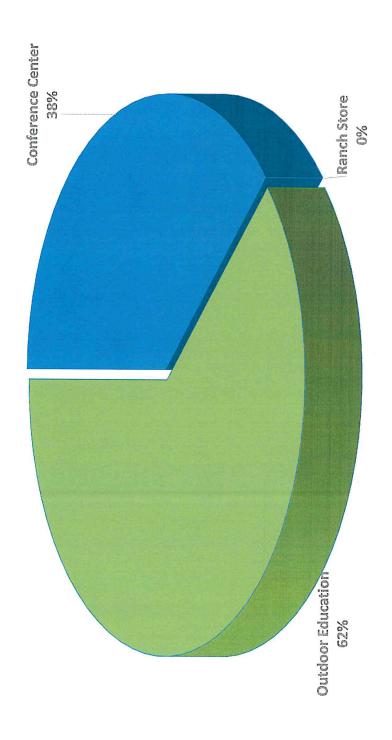
The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner similar to commercial business operations. In an enterprise fund, the intent is to cover the cost of operations through the charges made to program participants.

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

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	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2020-21 Estimated Actuals	lied For: 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
53	Tax Override Fund	<u> </u>	
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	G	G
67	Self-Insurance Fund	G	G
		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	<u> </u>	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
СВ	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

Printed: 6/3/2021 8:31 AM

G = General Ledger Data; S = Supplemental Data

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

			2020	0-21 Estimated Actua	als		2021-22 Budget		
<u>Description</u> Res		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
A. REVENUES									
1) LCFF Sources	80	10-8099	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	810	00-8299	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	830	00-8599	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	860	00-8799	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									
Certificated Salaries	100	00-1999	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%
Classified Salaries	200	00-2999	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	300	00-3999	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	400	00-4999	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	500	00-5999	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	600	00-6999	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)		00-7299 00-7499	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	730	00-7399	(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									
Interfund Transfers a) Transfers In	890	00-8929	111,782.00	0.00	111,782.00	102.183.00	0.00	102,183.00	-8.6%
b) Transfers Out		600-7629	826,277.00	0.00	826,277.00	664,962.00	0.00	664,962.00	-19.5%
2) Other Sources/Uses			,	3.00	2-2,-: 1100	,	3.00		
a) Sources	893	30-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	763	30-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	898	80-8999	(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)	-21.29

			2020	-21 Estimated Actu	als		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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(556,624.96)	(131,336.25)	(687,961.21)	(685,110.67)	(1,286,390.66)	(1,971,501.33)	186.6%
F. FUND BALANCE, RESERVES									
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%

		202	0-21 Estimated Actu	als		2021-22 Budget		
Description Resource	Object Codes 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
G. ASSETS								
1) Cash								
a) in County Treasury	9110	44,230,407.02	(1,736,173.93)	42,494,233.09				
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				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES								
1) Accounts Payable	9500	2,485,607.60	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				
J. DEFERRED INFLOWS OF RESOURCES				<u> </u>				
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

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

			202	0-21 Estimated Actu	als		2021-22 Budget		
Description I	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
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 Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	692.00	0.00	692.00	692.00	0.00	692.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(346.00)	0.00	(346.00)	(346.00)	0.00	(346.00)	0.0%
Subtotal, LCFF Sources LCFF Transfers			36,010,423.00	0.00	36,010,423.00	36,258,341.00	0.00	36,258,341.00	0.7%
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 T	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%

			2020	0-21 Estimated Actu	als		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
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%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,291,447.00	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%

			2020	0-21 Estimated Actu	als		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
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 NCLD / Francisch dent Corecede 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,	2200		404 500 00	404 500 00		444 245 00	444 245 00	40.49/
Other NCLB / Every Student Succeeds Act	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%
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	
All Other State Apportionments - Current Year		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 Materia	als	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%

			2020	0-21 Estimated Actua	als		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
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 Actu	als		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
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	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	25.29
Other Local Revenue Plus: Misc Funds Non-LCFF									

			2020)-21 Estimated Actu	als		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
(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 <u>.00</u>	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%

		20	20-21 Estimated Actu	ıals		2021-22 Budget		
Description F	Obje Resource Codes Code		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	110	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	120	47,211.00	857,942.00	905,153.00	46,669.00	858,206.00	904,875.00	0.0%
Certificated Supervisors' and Administrators' Salari	ies 130	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	190	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	210	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	220	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	s 230	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	240	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	290	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	3101-3	102 464,769.35	2,629,250.89	3,094,020.24	495,872.80	2,835,724.16	3,331,596.96	7.7%
PERS	3201-3	202 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	3301-3	302 515,289.88	513,154.87	1,028,444.75	506,820.34	569,350.03	1,076,170.37	4.6%
Health and Welfare Benefits	3401-3	402 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	3501-3	502 4,735.41	7,065.79	11,801.20	115,752.25	187,725.98	303,478.23	2471.6%
Workers' Compensation	3601-3	602 142,354.67	217,009.91	359,364.58	141,606.58	229,138.66	370,745.24	3.2%
OPEB, Allocated	3701-3	702 19,494.29	32,041.49	51,535.78	19,202.78	33,003.00	52,205.78	1.3%
OPEB, Active Employees	3751-3	752 16,848.15	33,801.18	50,649.33	16,587.04	33,718.00	50,305.04	-0.7%
Other Employee Benefits	3901-3	902 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	410	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	420	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.09
Materials and Supplies	430	597,098.00	674,251.00	1,271,349.00	583,839.00	457,431.00	1,041,270.00	-18.19

		2020	0-21 Estimated Actua	als		2021-22 Budget		
Description Re	Object esource Codes 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
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%
SERVICES AND OTHER OPERATING EXPENDITUR	RES							
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	0-21 Estimated Actu	als		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
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 Indirec	ct 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 Apportio To Districts or Charter Schools	nments 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%

		2020)-21 Estimated Actua	als	2021-22 Budget			
Description Resource Code:	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
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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%

	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			
Description			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	
(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%

			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
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,147,979.00)	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%
TOTAL, OTHER FINANCING SOURCES/USES (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 Actua	ıls		2021-22 Budget		
Description	Function 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
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		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	Except 7600-7699	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 - B1	0)		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									
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	
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
3) Contributions		8980-8999	(1,147,979.00)	1,147,979.00	0.00	(1,235,324.00)	1,235,324.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/U	ere	0900-0999	(1,862,474.00)	1,147,979.00	(714,495.00)	(1,798,103.00)	1,235,324.00	(562,779.00)	

			2020	-21 Estimated Actua	als		2021-22 Budget		
Description F	Function 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(556,624.96)	(131,336.25)	(687,961.21)	(685,110.67)	(1,286,390.66)	(1,971,501.33)	186.6%
F. FUND BALANCE, RESERVES									
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) e) Unassigned/Unappropriated		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

21 10215 0000000 Form 01

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
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

California Dept of Education

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Marin County Office of Education Marin County

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

21 10215 0000000 Form 01

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		2020-21	2021-22
Resource	Description	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 Section	154,817.93	154,817.63
9010	Other Restricted Local	1,992,812.79	2,111,605.18
Total, Restric	cted Balance	7,268,867.62	5,982,477.50

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
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%
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
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	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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			528,432.40	528,432.40	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Stores		9/12	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%

Bassinkian	Danasser Octob	Object Oct	2020-21	2021-22	Percent
	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		2300	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		9090	0.00		
•			0.00		
K. FUND EQUITY					
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
LCFF SOURCES					
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%
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,170,186.00	992,157.00	-15.2%
TOTAL, OTHER STATE REVENUE			1,170,186.00	992,157.00	-15.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investm	ents	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%

July 1 Budget Special Education Pass-Through Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Co	osts)				
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%
TOTAL, OTHER OUTGO (excluding Transfers of Ind	irect Costs)		23,361,393.00	23,409,269.00	0.2%
TOTAL, EXPENDITURES			23,361,393.00	23,409,269.00	0.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,361,393.00	23,409,269.00	0.2%
10) TOTAL, EXPENDITURES			23,361,393.00	23,409,269.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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%

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Resource	Description	2020-21 Estimated Actuals	2021-22 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, Restr	icted Balance	528,432.40	528,432.40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			04.700.04	20 450 27	0.00
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			34,732.21	38,158.37	9.9%
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%
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.21	0.37	76.2%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.23	0.60	160.9%
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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
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)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			(52,432.85)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	213,634.00	213,634.00	0.0%
TOTAL, FEDERAL REVENUE			213,634.00	213,634.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	215,038.00	216,670.00	0.8%
TOTAL, OTHER STATE REVENUE			215,038.00	216,670.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	S	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
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	0.00	0.00	0.004
		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 CLASSIFIED SALARIES		49,970.00	43,182.00	-13.6%
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	2000	35,946.00	53,768.00	49.6%
EMPLOYEE BENEFITS		33,940.00	33,700.00	49.070
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%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	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
SERVICES AND OTHER OPERATING EXPENDITURES					
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 Improvement	s	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 EXPENDIT	TURES		272,550.00	257,579.00	-5.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	34,732.00	38,158.00	9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,732.00	38,158.00	9.9%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
		0373			
(c) TOTAL, SOURCES USES			0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,732.00)	(38,158.00)	9.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,732.21	38,158.37	9.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.00/
a) Transfers In b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	34,732.00	38,158.00	9.9%
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.21	0.37	76.2%
F. FUND BALANCE, RESERVES					
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%

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes Object Co	odes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES	•				
1) LCFF Sources	8010-80	99	0.00	0.00	0.0%
2) Federal Revenue	8100-82	299	0.00	0.00	0.0%
3) Other State Revenue	8300-85	599	0.00	0.00	0.0%
4) Other Local Revenue	8600-87	'99	32,843.00	39,131.00	19.1%
5) TOTAL, REVENUES			32,843.00	39,131.00	19.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-19	99	0.00	0.00	0.0%
2) Classified Salaries	2000-29	99	0.00	0.00	0.0%
3) Employee Benefits	3000-39	99	0.00	0.00	0.0%
4) Books and Supplies	4000-49	99	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	99	0.00	0.00	0.0%
6) Capital Outlay	6000-69	99	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	899	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			32,843.00	39,131.00	19.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-89)29	0.00	0.00	0.0%
b) Transfers Out	7600-76	329	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79	0.00	0.00	0.0%
b) Uses	7630-76	99	0.00	0.00	0.0%
3) Contributions	8980-89	99	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,843.00	39,131.00	19.1%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,957,765.58	1,996,896.58	2.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		-			0.070
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
G. ASSETS					
1) Cash a) in County Treasury		9110	1,936,102.43		
1) Fair Value Adjustment to Cash in County Treasur	у	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,936,102.43		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,843.00	39,131.00	19.1%
Net Increase (Decrease) in the Fair Value of Investments	3	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
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	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 EXPEND	ITURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,843.00	39,131.00	19.1%
5) TOTAL, REVENUES			32,843.00	39,131.00	19.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			32,843.00	39,131.00	19.1%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,843.00	39,131.00	19.1%
F. FUND BALANCE, RESERVES					
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%

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Marin County Office of Education Marin County

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

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

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		•	3,312.00	3,946.00	19.1%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			197,452.24	201,398.24	2.0%
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		9750	0.00	0.00	0.00/
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
G. ASSETS					
1) Cash a) in County Treasury		9110	195,267.80		
Fair Value Adjustment to Cash in County Treasu	rv	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		
Accounts Receivable		9200	0.00		
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		
		9340			
9) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES			195,267.80		
Deferred Outflows of Resources		9490	0.00		
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			195,267.80		

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	3	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,312.00	3,946.00	19.1%
5) TOTAL, REVENUES			3,312.00	3,946.00	19.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			3,312.00	3,946.00	19.1%
D. OTHER FINANCING SOURCES/USES					
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		0020 0070	0.00	0.00	0.004
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,312.00	3,946.00	19.1%
F. FUND BALANCE, RESERVES					
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%

Marin County Office of Education Marin County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,000.00	30,000.00	0.0%
3) Employee Benefits		3000-3999	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%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			504.50	(422.50)	474.40/
D. OTHER FINANCING SOURCES/USES			594.50	(422.50)	-171.1%
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%
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			594.50	(422.50)	-171.1%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			406,463.33	406,040.83	-0.1%
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%

			2000 24	0004-00	D
Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	248,435.07		
Fair Value Adjustment to Cash in County Treasur	y	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	1,093.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,093.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			257,341.76		

July 1 Budget Foundation Special Revenue Fund Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Inve	stments	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
CERTIFICATED SALARIES	Resource Codes	Object Codes	Estillated Actuals	Buuget	Difference
OERTH ICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	30,0 <u>00.00</u>	30,000.00	0.09
TOTAL, CLASSIFIED SALARIES			30,000.00	30,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,210.00	6,873.00	10.79
OASDI/Medicare/Alternative		3301-3302	2,295.00	2,295.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	15.00	369.00	2360.09
Workers' Compensation		3601-3602	451.50	451.50	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.09
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	11.39
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.00
Materials and Supplies		4300	500.00	500.00	0.00
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0

Description	Resource Codes Object Code	2020-21 es Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
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 Improvement	s 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 EXPENDIT	TURES	476,049.00	476,049.00	0.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	rosts)	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS	0.00	0.00	0.0
OTAL, EXPENDITURES		515,520.50	516,537.50	0.

July 1 Budget Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS		,			
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	516,115.00	516,115.00	0.0%
5) TOTAL, REVENUES			516,115.00	516,115.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			594.50	(422.50)	-171.1%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			594.50	(422.50)	-171.1%
F. FUND BALANCE, RESERVES					
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%

July 1 Budget Foundation Special Revenue Fund Exhibit: Restricted Balance Detail

Marin County Office of Education Marin County

21 10215 0000000 Form 19

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	18,000.00	New
5) TOTAL, REVENUES			0.00	18,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			2.00	40.000.00	
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			0.00	18,000.00	New
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%
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	Danier Onto	Oktorá Osaba	2020-21	2021-22	Percent
<u>Description</u>	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	18,000.00	New
F. FUND BALANCE, RESERVES					
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) Components of Ending Fund Balance			1,569,415.01	1,587,415.01	1.1%
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
G. ASSETS					
1) Cash a) in County Treasury		9110	1,578,530.09		
Fair Value Adjustment to Cash in County Treasur	у	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,578,530.09		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	18,000.00	Nev
Net Increase (Decrease) in the Fair Value of Investment	s	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	Nev
TOTAL, REVENUES			0.00	18,000.00	Nev

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

Description Re	esource Codes Object Codes	2020-21 s Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	0.00	0.00	0.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.09
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	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)	0.00	0.00	0.09

July 1 Budget County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

July 1 Budget County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
or Participation		0971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

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

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	18,000.00	New
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,569,415.01	1,587,415.01	1.1%
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	0.0 <u>0</u>	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%

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		2020-21	2021-22	
Resource	Description	Estimated Actuals	Budget	
7710	State School Facilities Projects	1,535,781.00	1,535,781.00	
Total, Restric	eted Balance	1,535,781.00	1,535,781.00	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,901.00	200,000.00	-32.2%
5) TOTAL, REVENUES			294,901.00	200,000.00	-32.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	121,432.00	0.00	-100.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			173,469.00	200,000.00	15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

<u>Description</u>	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,469.00	200,000.00	15.3%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			17,444,819.82	17,644,819.82	1.1%
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
G. ASSETS					
Cash a) in County Treasury		9110	17,258,582.59		
Fair Value Adjustment to Cash in County Treasur	у	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	5,583.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		-	5,583.40		
J. DEFERRED INFLOWS OF RESOURCES			2,222		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			17,252,999.19		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	294,901.00	200,000.00	-32.2%
Net Increase (Decrease) in the Fair Value of Invest	ments	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
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

December 1997	on the state of th	2020-21	2021-22	Percent
·	source Codes Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES	0.00	0.00	0.0%
CAPITAL OUTLAY				
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost		0.00	0.00	0.0%
TOTAL EXPENDITURES		104 400 00	0.00	400.00
TOTAL, EXPENDITURES		121,432.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of					
Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,901.00	200,000.0 <u>0</u>	-32.2%
5) TOTAL, REVENUES			294,901.00	200,000.00	-32.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			173,469.00	200,000.00	15.3%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,469.00	200,000.00	15.3%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Nancepordable			17,444,819.82	17,644,819.82	1.1%
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%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Marin County Office of Education Marin County 21 10215 0000000 Form 40

		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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%
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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(764,992.00)	(600,937.07)	-21.4%
D. OTHER FINANCING SOURCES/USES					
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%
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,765.00)	(0.07)	-100.0%
F. NET POSITION			(10,700.00)	(0.07)	100.07
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	0.09
c) Unrestricted Net Position		9790	10,459.50	160,459.43	1434.19

ı			2020-21	2021-22	Percent
<u>Description</u> F	Resource Codes	Object Codes		2021-22 Budget	Percent Difference
G. ASSETS				i	
Cash a) in County Treasury		9110	(679,226.17)	i	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	i	
b) in Banks		9120	45,342.58		
c) in Revolving Cash Account		9130	5,150.00	i	
d) with Fiscal Agent/Trustee		9135	0.00	i	
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00	i	
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	i	
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	i	
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
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)		
Cong-Term Liabilities Align (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)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,797,830.78		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
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 Inve	stments	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%

			2020-21	2021-22	Percent
<u>Description</u>	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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 Improvemen	ts	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	-5 <u>3.7%</u>
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	ES		229,985.00	151,191.00	-34.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	105,000.00	105,000.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			105,000.00	105,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 0	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			749,227.00	600,937.00	-19.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES		•		ŭ.	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(764,992.00)	(600,937.07)	-21.4%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			(15,765.00)	(0.07)	-100.0%
F. NET POSITION					
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%

Marin County Office of Education Marin County

July 1 Budget Other Enterprise Fund Exhibit: Restricted Net Position Detail

21 10215 0000000 Form 63

		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
Total Restri	icted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES				- Jungor	
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. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	91,565.00	67,411.00	-26.4%
Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	14,000.00	New
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		0000 0000	0.00	0.00	0.00%
,		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	14,000.00	Nev
F. NET POSITION					
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	1.19

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

<u>Description</u>	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
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		
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)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,344,343.95		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	14,000.00	55.6%
Net Increase (Decrease) in the Fair Value of Investm	nents	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	-11.19
TOTAL, REVENUES			91,565.00	81,411.00	-11.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

				1	
Description Re:	source Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
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%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.09
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
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,565.00	81,411.00	-11.1%
5) TOTAL, REVENUES			91,565.00	81,411.00	-11.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.00	14,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.50	0.00	0.00/
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	14,000.00	New
F. NET POSITION					
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%

July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
Total Doct	isted Net Desition		0.00
i otal, Restr	icted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					2 200
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
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%
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%

<u>Description</u>	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
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 R	esource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	66.42		
The County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9110	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Inve	stments	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
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	:s	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 EXPENSE	S		0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			0.00	0.00	0.00/
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66.03	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%

		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
			_
Total, Restr	icted Net Position	0.00	0.00

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
Beginning Net Position 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
E. ASSETS					
1) Cash		0440	(00.044.47)		
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)		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	(82,654.65)		
4) TOTAL, LIABILITIES			(82,654.65)		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30					
(E6 + F2) - (G4 + H2)			10.18		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES			#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
3. EXPENDITURES (Objects 1000-7999)			#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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) O. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			0.00	0.00	0.0
a) Transfers In		8900-8929	0.00	0.00	0.

2021-22 Budget	Percent Difference
00 0.00	0.0%
0.00	0.09
0.00	0.09
0.00	0.09
0.00	0.0%
0.00	0.09
0.00	0.0
0.00	0.0
0.00	0.0
0.00	0.0
0.00	0.0
0.00	0.0
	#N
00	
	00

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent 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			

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

arin County	2020	-21 Estimated	Actuals	2021-22 Budget			
	2020	Z i Estimated	Actuals	Estimated P-2	Estimated	Estimated	
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA	
A DIOTRICT							
A. DISTRICT 1. Total District Regular ADA		I		 			
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (includes Necessary Small School							
ADA)							
2. Total Basic Aid Choice/Court Ordered							
Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
, ·							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)							
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00	
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00	
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:							
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00	
6. TOTAL DISTRICT ADA	3.00	5.00	5.00	3.00	0.00	3.00	
(Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00	
7. Adults in Correctional Facilities	3.00	3.00	3.00	5.00	3.00	3.00	
8. Charter School ADA							
(Enter Charter School ADA using							
Tab C. Charter School ADA)							

	2020-	21 Estimated	Actuals	2	021-22 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education						
Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	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
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	45.66	45.66	45.66	45.66	45.66	45.66
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	246.62	246.62	246.62	246.62	246.62	246.62
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	292.28	292.28	292.28	292.28	292.28	292.28
4. Adults in Correctional Facilities	15.14	15.14	15.14	15.14	15.14	15.14
5. County Operations Grant ADA	31,928.79	31,928.79	31,928.79	31,928.79	31,928.79	31,928.79
6. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

		2020-	21 Estimated	Actuals	2021-22 Budget			
		2020	21 Louinatoa	Aotuuio				
De	escription	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
	CHARTER SCHOOL ADA	1 -2 ADA	Allilual ADA	Tullded ADA	ADA	Allilual ADA	I dilded ADA	
	Authorizing LEAs reporting charter school SACS financial	data in their Fun	d 01, 09, or 62 u	se this workshee	t to report ADA fo	or those charter s	chools.	
	Charter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	eet to report their	ADA.	
	ELIND 04. Charter School ADA corresponding to SA	CC financial dat	a renerted in E	and O4				
-	FUND 01: Charter School ADA corresponding to SA	CS Illianciai dat	a reported in Ft	ina vi.				
	Total Charter School Regular ADA							
۷.	Charter School County Program Alternative Education ADA							
	a. County Group Home and Institution Pupils						_	
	b. Juvenile Halls, Homes, and Camps							
	c. Probation Referred, On Probation or Parole,							
	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.18	14.18	14.18	14.18	14.18	14.18	
	d. Total, Charter School County Program							
	Alternative Education ADA							
,	(Sum of Lines C2a through C2c) Charter School Funded County Program ADA	14.18	14.18	14.18	14.18	14.18	14.18	
3.	a. County Community Schools							
	b. Special Education-Special Day Class							
	c. Special Education-NPS/LCI							
	d. Special Education Extended Year							
	e. Other County Operated Programs:							
	Opportunity Schools and Full Day							
	Opportunity Classes, Specialized Secondary							
	Schools f. Total, Charter School Funded County							
	Program ADA							
	(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00	
4.	TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00	
	(Sum of Lines C1, C2d, and C3f)	14.18	14.18	14.18	14.18	14.18	14.18	
	FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data ranautar	d in Fund 00 or I	Fund 60			
		to SACS IIIIalici	ai data reportet	ini i una 09 or i	und 02.			
	Total Charter School Regular ADA Charter School County Program Alternative							
0.	Education ADA							
	a. County Group Home and Institution Pupils							
	b. Juvenile Halls, Homes, and Camps							
	c. Probation Referred, On Probation or Parole,							
	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
	d. Total, Charter School County Program							
	Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0.00	
7	(Sum of Lines C6a through C6c) Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00	
١'.	a. County Community Schools							
	b. Special Education-Special Day Class							
	c. Special Education-NPS/LCI							
	d. Special Education Extended Year							
	e. Other County Operated Programs:							
	Opportunity Schools and Full Day							
	Opportunity Classes, Specialized Secondary							
	Schools f. Total, Charter School Funded County							
	Program ADA							
	(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00	
8.	TOTAL CHARTER SCHOOL ADA							
	(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00	
9.	TOTAL CHARTER SCHOOL ADA							
	Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	14 18	14 18	14 18	14 18	14 18	14 18	
	GOOD OF LINES C4 AND COL	14 18	14 18	14 IX	14 18	14 18	14 IX	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,822,750.00		1,822,750.00			1,822,750.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,822,750.00	0.00	1,822,750.00	0.00	0.00	1,822,750.00
Capital assets being depreciated:						
Land Improvements	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
Business-Type Activities:						
Capital assets not being depreciated:						
Land	1,674,221.00		1,674,221.00			1,674,221.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,674,221.00	0.00	1,674,221.00	0.00	0.00	1,674,221.00
Capital assets being depreciated:						
Land Improvements	3,831.26		3,831.26			3,831.26
Buildings	3,419,124.65		3,419,124.65			3,419,124.65
Equipment	373,994.87		373,994.87			373,994.87
Total capital assets being depreciated	3,796,950.78	0.00	3,796,950.78	0.00	0.00	3,796,950.78
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
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

ann County				Cashilow Workshe	ei-budgei rear (i)				Form CAS
	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										
Assets and Deferred Outflows										
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)
Liabilities and Deferred Inflows			,	,	·			,		, ,
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
Nonoperating		, , , , , , , , , , , , , , , , , , , ,			. • •	, , ,				
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	55.5	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)	101,200.00	(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			02,140,400.40	30,100,027.04	00,140,000.00	00,410,200.00	01,010,020.20	10,000,000.17	10,100,012.70	37,010,017.02
ACCRUALS AND ADJUSTMENTS										
ACCITO ALCO AND ADOCCIMIENTO										

					` '				
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH	1								
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									
Assets and Deferred Outflows									
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	0.00	(51,472.00)	(9,503.00)	58,256,00	(5,058,068.00)	0.00	0.00	510.524.00	
Liabilities and Deferred Inflows		(01,112.00)	(0,000.00)	00,200.00	(0,000,000.00)	0.00	0.00	010,021.00	
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	3030	0.00	0.00	0.00	0.00	0.00	0.00	(1,107,205.00)	
Nonoperating		0.00	0.00	0.00	0.00	0.00	0.00	(1,107,203.00)	
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS	9910	(51.472.00)	(9.503.00)	58,256.00	(5,058,068.00)	0.00	0.00	1.617.729.00	
	+ D)		10/000			****	0.00		(4.074.504.00)
E. NET INCREASE/DECREASE (B - C F. ENDING CASH (A + E)	T (U)	(3,638,138.61)	6,536,283.39 40,244,522.40	(4,324,412.08) 35,920,110.32	(7,394,335.00) 28,525,775.32	3,887,433.06	0.00	(353,772.33)	(1,971,501.33)
	1	33,708,239.01	40,244,522.40	35,920,110.32	28,525,775.32				
G. ENDING CASH, PLUS CASH								00 440 000	
ACCRUALS AND ADJUSTMENTS								32,413,208.38	

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	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			, , , , , , , , , , , , , , , , , , , ,	, , ,	.,,	.,,	, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	,,
Assets and Deferred Outflows										
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)
Liabilities and Deferred Inflows			,	, ,	,	, ,	,	, , , , , , , , , , , , , , , , , , , ,		(22,
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	0000	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)
Nonoperating		3.00	211,112.00	.,,	(1.0,0.0.00)	(= : :,: :0.50)	.0,000.00	(===,0:0.00)		(.=.,.00)
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	5510	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)	5.00	(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)	٥,		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			21,750,001.04	20,707,001.00	20,020,001.90	24,507,204.70	22,200,010.04	20,000,407.00	31,200,213.34	21,070,010.12

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH		IVIAICII	April	iviay	Julie	Accidais	Aujustinents	IUIAL	BUDGET
ESTIMATES THROUGH THE MONTH									
A. BEGINNING CASH	00.12	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	1	., ,		-,,	5, ,	.,,,		,,	,,
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	. 000 . 000	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		0,020,121101	1,000,00 1110	0,010,201110	7,000,172.11	001,100.11	0.00	01,102,720.10	01,102,120.10
Assets and Deferred Outflows									
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	0.00	(51,472.00)	(9,503.00)	58,256.00	(4,945,119.00)	0.00	0.00	622,933.00	
Liabilities and Deferred Inflows		(01,472.00)	(0,000.00)	00,200.00	(4,040,110.00)	0.00	0.00	022,000.00	
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	5550	(139,104.00)	(199,566.00)	(31,330.00)	(3,144,268.00)	0.00	0.00	(1,106,205.00)	
Nonoperating		(100,104.00)	(100,000.00)	(01,000.00)	(0,144,200.00)	0.00	0.00	(1,100,200.00)	
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS	3310	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)	, <u>, , , , , , , , , , , , , , , , , , </u>	24,500,695.59	30,709,794.12	31,464,084.50	28,092,748.09	140, 130.09	0.00	(204,071.14)	(2,014,003.14)
G. ENDING CASH, PLUS CASH	 	27,000,000.00	30,103,134.12	01,704,004.00	20,002,740.09				
ACCRUALS AND ADJUSTMENTS								28,240,904.18	
A COLONEO AND ADJUG INITIALS	1							20,240,904.18	

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July 1 Budget FINANCIAL REPORTS 2021-22 Budget County Office of Education Certification

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 Date: June 22, 2021 Time: 3:30 PM	Signed: Clerk/Secretary of the County Board (Original signature required)				
Contact person for additional information on the budget re	ports:				
Name: Michael Ghebregziabhe Title: Business Senior Directe Telephone: 415-499-5880 E-mail: mghebgegziabher@ma	Dr .				
To update our mailing database, please complete the follo	wing:				
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.

CRITE	RIA 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.		Х

July 1 Budget FINANCIAL REPORTS 2021-22 Budget County Office of Education Certification

CRITE	RIA 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.	х	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		х
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.		х
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.		х
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.	х	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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.	х	

SUPP	LEMENTAL INFORMATI	ON	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?	х	
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?	х	
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	
S 5	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

July 1 Budget FINANCIAL REPORTS 2021-22 Budget County Office of Education Certification

SUPPL	EMENTAL INFORMAT		No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		Х
		 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	Does the county office provide postemployment benefits other than pensions (OPEB)?		Х
	Pensions	If yes, are they lifetime benefits?		Х
		 If yes, do benefits continue beyond age 65? 		Х
		 If yes, are benefits funded by pay-as-you-go? 	Х	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		Х
1		Classified? (Section S8B, Line 1)	Х	
		 Management/supervisor/confidential? (Section S8C, Line 1) 	Х	
S9	Local Control and Accountability Plan (LCAP)	 Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		х
		Adoption date of the LCAP or an update to the LCAP:	June 2	2.2021
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

A1	Negative Cash Flow	Do cash flow projections show that the county office will end the	No	Yes
Λ:	Negative Cash Flow	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?	х	
А3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	х	
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?	х	
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?		Х

July 1 Budget FINANCIAL REPORTS 2021-22 Budget County Office of Education Certification

ADDIT	IONAL FISCAL INDICA	TORS (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.	х	
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?	х	

July 1 Budget 2021-22 Budget Workers' Compensation Certification

21 10215 0000000 Form CC

Printed: 6/3/2021 8:25 AM

ANN	NUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSAT	ON CLAIMS
cour edu shal	suant to EC Section 42141, if a county office of education is self-insured for worker nty superintendent of schools annually shall provide information to the governing be cation regarding the estimated accrued but unfunded cost of those claims. The cou Il certify to the Superintendent of Public Instruction the amount of money, if any, that he county office of education for the cost of those claims.	pard of the county board of nty board of education annually
To t	the Superintendent of Public Instruction:	
()	Our county office of education is self-insured for workers' compensation claims as Education Code Section 42141(a):	defined in
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:	S S
(<u>X</u>)	This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:	
() Signed	This county office of education is not self-insured for workers' compensation claim Date of Meeting Clerk/Secretary of the Governing Board (Original signature required)	1/22/21
	For additional information on this certification, please contact:	
Name:	Michael Ghebregziabher	
Title:	Business Senior Director	
Telephone:	415-499-5880	

mghebregziabher@marinschools.org

E-mail:

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
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
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
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

July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 10215 0000000 Form ESMOE

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			Fun	ıds 01, 09, and	d 62	2020-21
Se	ctio	n I - Expenditures	Goals	Functions	Objects	Expenditures
A.	Tot	al state, federal, and local expenditures (all resources)	All	All	1000-7999	52,598,570.21
В.		ss all federal expenditures not allowed for MOE sources 3000-5999, except 3385)	All	All	1000-7999	3,847,197.08
C.	(All	resources, except federal as identified in Line B)				400.000.00
	1.	Community Services	All except	5000-5999 All except	1000-7999	100,000.00
	2.	Capital Outlay	7100-7199	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
				9100	7699	
	6.	All Other Financing Uses	All	9200	7651	0.00
	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		entered. Must s in lines B, C D2.		
	10.	Total state and local expenditures not allowed for MOE calculation				
		(Sum lines C1 through C9)		T		6,465,943.05
D.		s additional MOE expenditures:			1000-7143, 7300-7439	
	1.	Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
	2.	Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E.	Tot	al expenditures subject to MOE				
	(Lir	ne A minus lines B and C10, plus lines D1 and D2)				42,285,430.08

Marin County Office of Education Marin County

July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 10215 0000000 Form ESMOE

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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)		
B. Expenditures per ADA (Line I.E divided by Line II.A)	-	59.84 706,641.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	0.5.0.50	204 455 2 1
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	35,973,313.33	601,158.31
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%

Marin County Office of Education Marin County

July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 10215 0000000 Form ESMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
rescription of Aujustinents	Experientales	TELADA
otal adjustments to base expenditures	0.00	0.0

B.

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.

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

pio	2 by general daminoration.	
	aries 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)	4 007 450 70
	(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.	
		ī
Sa	laries and Benefits - All Other Activities	
	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
٠.	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	27,759,558.73
	(2. ,. 30,000.10

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.

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.

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.

Λ	Λ	n
v	·u	v

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Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect 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,	1,010,777.01
	-	goals 0000 and 9000, objects 5000-5999)	10.011.00
	4	_	42,811.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	
		goals 0000 and 9000, objects 1000-3999)	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
В.	Bas	se 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
	5. 6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	٠.	minus Part III, Line A4)	1 216 201 00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	1,316,301.98
	٥.	objects 5000-5999, minus Part III, Line A3)	0.00
	0		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,	4.075.045.00
	4.0	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.		night Indirect Cost Percentage Before Carry-Forward Adjustment	. ,
		r information only - not for use when claiming/recovering indirect costs)	
	-	e A8 divided by Line B19)	13.17%
_	-		
D.		liminary Proposed Indirect Cost Rate	
	-	r final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)	40.000/
	(LIN	e A10 divided by Line B19)	13.29%

Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	5,544,999.57
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(457,841.84)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (11.96%) times Part III, Line B19); zero if negative	51,224.64
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (11.96%) times Part III, Line B19) or (the highest rate used to er costs from any program (11.97%) times Part III, Line B19); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	51,224.64
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA material forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and the control of the con	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	51,224.64

Ending Balances - All Funds

LE FOR THIS FISCAL g Fund Balance enue	Object Codes YEAR	(Resource 1100)	for Expenditure	(Resource 6300)*	Totals
g Fund Balance	- I LAIN		TOT Exponentary	(Hoodard Good)	Totalo
=	9791-9795	1,749,675.26		283,486.76	2,033,162.02
silao					46,046.00
nue		·		·	0.00
nds of					0.00
must be zero)	8980	0.00			0.00
,					
ough A5)		1,783,825.26	0.00	295,382.76	2,079,208.02
	NG LISES				
-		88 010 00			88,010.00
		-		-	161,185.00
					0.00
				28.933.00	70,465.00
Other Operating	1000 1000	11,002.00		20,000.00	,
(Resource 1100)	5000-5999	215,675.00			215,675.00
	5000-5999, except 5100, 5710, 5800			2,049.00	2,049.00
Materials	5100, 5710, 5800			10,656.00	10,656.00
					0.00
O t	7100-7199	0.00			0.00
tricts, County Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
All Others	7213,7223, 7283,7299	0.00			0.00
rect Costs	7300-7399				
	7400-7499	0.00			0.00
ng Uses	7630-7699	0.00			0.00
es and Other Financin	g Uses				
rough B11)		506,402.00	0.00	41,638.00	548,040.00
	9797		0.00	253 744 76	1,531,168.02
TENT ON THE TENT	ories es es fits Other Operating (Resource 1100) Other Operating (Resource 6300) osts for Materials 600) Insfers Out Stricts, County Charter Schools I All Others rect Costs ing Uses	nue 8600-8799 Inds of zed Districts 8965 In Unrestricted must be zero) 8980 ROUGH A5) AND OTHER FINANCING USES Iries 1000-1999 Isis 3000-3999 Isis 3000-3999 Isis 4000-4999 Other Operating (Resource 1100) 5000-5999, except 5100, 5710, 5800 Oosts for Materials 800) 5100, 5710, 5800 Isis 600) 5100, 5710, 5800 Isis 7213,7223, 7283,7299 Isis 7200-7399 Isis 7300-7399 Isis 7630-7699 Isis 7630-769	nue 8600-8799 0.00 Inds of zed Districts 8965 0.00 In Unrestricted must be zero) 8980 0.00 Industricts 999 0.00 Industri	nue 8600-8799	nue 8600-8799 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

D. COMMENTS:

Online instructional materials (software license renewal) for classroolk 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.

		Officied	-		1	
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 I	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 an current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	12,459,922.00	0.00% 0.00%	12,459,922.00	0.00% 0.00%	12,459,922.00
3. Other State Revenues	8300-8599	124,127.00	0.00%	124,127.00	0.00%	124,127.00
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						
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						
Net Beginning Fund Balance (Form 01, line F1e)		32,379,686.55		31,694,575.88		29,999,616.40
Ending Fund Balance (Sum lines C and D1)		31,694,575.88		29,999,616.40		27,578,600.85
Components of Ending Fund Balance		, 1,0 /0.00		,,010.10		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	9710-9719	0.00		0.00		0.00
a. Nonspendable b. Restricted	9710-9719 9740	0.00		0.00		0.00
	9/40					
c. Committed	0750	27 204 214 42		25 (22 222 22		22 127 460 66
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						
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)
E. AVAILABLE RESERVES						
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 (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	1,277,423.26		1,277,423.26		1,277,423.26
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

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

		estricted				
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 ye						
Columns C and E; current year - Column A - is extracted from For						
(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						
LCFF/Revenue Limit Sources	8010-8099	7,340,460.00	0.00%	7,340,460.00	0.00%	7,340,460.00
Federal Revenues Other State Revenues	8100-8299 8300-8599	2,434,684.00 7,517,838.00	-11.45% 0.00%	2,155,915.00 7,517,838.00	0.00%	2,155,915.00 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 b. Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	1,235,324.00	0.00% 2.49%	0.00 1,266,026.44	0.00% 2.05%	1,291,922.63
6. Total (Sum lines A1 thru A5c)	0,00 0,,,	31,284,174.00	2.95%	32,206,121.44	2.61%	33,045,885.63
B. EXPENDITURES AND OTHER FINANCING USES		31,201,171100	21,50,70	32,200,121111	210170	33,013,003103
Certificated Salaries	- 1					
a. Base Salaries	- 1			8,403,952.00		8,587,730.56
b. Step & Column Adjustment	- 1		-	85,845.98	-	89,305.59
c. Cost-of-Living Adjustment	- 1		-	97,932.58	-	103,474.76
d. Other Adjustments	- 1		-	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	Ī					
a. Base Salaries	- 1			5,391,573.00		5,514,559.57
b. Step & Column Adjustment				80,873.65		84,549.31
c. Cost-of-Living Adjustment	- 1			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
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)	7030 7033	0.00	0.0070	0.00	0.0070	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	0==0					
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	0790					
Reserve for Economic Uncertainties Unassigned/Unapproprieted	9789	(2.17)		0.00	-	0.00
Unassigned/Unappropriated f. Total Components of Ending Fund Balance	9790	(3.17)	-	0.00	-	0.00
(Line D3f must agree with line D2)		5,982,474.33		5,663,312.56		5,471,761.24
(2.1.0 D31 must agree with file D2)		رو. ۱۳۰۵ ترکن در د		2,002,214.20		2,1/1,/01.24

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)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

	See A	Attac	hed
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	Unrestric	cted/Restricted				
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 y	years 1 and 2 in					
Columns C and E; current year - Column A - is extracted from Fo		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	19,800,382.00	0.00%	19,800,382.00	0.00%	19,800,382.00
Federal Revenues Other State Revenues	8100-8299	2,434,684.00 7,641,965.00	-11.45% 0.00%	2,155,915.00 7,641,965.00	0.00% 0.00%	2,155,915.00 7,641,965.00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	18,598,255.00	6.29%	19,768,269.00	4.12%	20,582,137.00
5. Other Financing Sources	8000-8799	18,398,233.00	0.2970	19,708,209.00	4.1270	20,382,137.00
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
Books and Supplies	4000-4999	1,120,898.00	2.23%	1,145,856.36	2.08%	1,169,692.89
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	/300-/399	0.00	0.0076	0.00	0.0076	0.00
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		(2,5 , 2,5 0 2 2 2 2)		(=, = = -, = = = -,		(=,==,===,)
Net Beginning Fund Balance (Form 01, line F1e)		39,648,551.54		37,677,050.21		35,662,928.96
Ending Fund Balance (Sum lines C and D1)		37,677,050.21	-	35,662,928.96	_	33,050,362.09
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						
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	0700	2 022 026 22		2 000 070 12		2 152 506 62
1. Reserve for Economic Uncertainties	9789	3,032,938.22	-	3,088,970.12		3,173,708.93
Unassigned/Unappropriated Total Components of Ending Fund Balance	9790	1,277,420.09		1,277,423.26		1,277,423.26
(Line D3f must agree with line D2)		37,677,050.21		35,662,928.96		33,050,362.09
(Line D31 must agree with line D2)		37,077,030.21		33,002,740.70		55,050,502.09

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Description	Object Codes	2021-22 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES		(/	(= /	(-/	(= /	,—, <u>,</u>
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%
F. RECOMMENDED RESERVES						
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	11.5					
1						
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 N	(o)	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
• • •		1,510,409.11		1,544,465.00		1,500,054.47
f. Reserve Standard - By Amount		(32,000,00		(22 000 00		(22 000 00
(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

Marin County Office of Education Marin County

July 1 Budget 2021-22 County School Service Fund Special Education Revenue Allocations Setup

21 10215 0000000 Form SEAS

Printed: 6/3/2021 8:29 AM

Current LEA:	21-10215-0000000 Marin County Office of Ed	ucation
Selected SELPA:	AT	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
AT	Marin County	

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - 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 08 STUDENT ACTIVITY SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
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	0.00	0.00	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	0.00	0.00
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	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	0.00	0.00
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	3.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	5.00	0.00			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	0.00	
Fund Reconciliation 35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	2.00	2.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			2.55	2		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail						_		
Other Sources/Uses Detail					0.00	0.00	2.55	
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
		i				2.00	0.00	0.00

			FOR ALL FUND	S				
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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			000 077 00	77.050.00		
Other Sources/Uses Detail Fund Reconciliation					826,277.00	77,050.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						****	0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	938.059.00	938.059.00	0.00	0.00

	S							
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01 COUNTY SCHOOL SERVICE FUND	0.00	0,00	7000	7000	0000-0020	7000-7020	50.0	3010
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	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	38,158.00		
Fund Reconciliation					0.00	36,136.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00		
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		3.00			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	0.00	0.00	0.00		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			0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND	0.55	2.55						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				-	0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail 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 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				l l				
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation						5.50		

			FOR ALL FUND)8				
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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			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					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00			
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	CR	ITE	ria	AND	STA	NDA	RDS
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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):	31,929]
County Office County Operations Grant ADA Standard Percentage Level:	2.0%	

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

County Operations Grant Funded ADA

	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A,	Line B5)	than Actuals, else N/A)	Status
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	d 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)	

Charter Cahool ADA

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)

				Charter School ADA and
	County and Charter School	District Funded		Charter Schoo Funded
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
Fiscal Year	(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(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 Avera	ge: 54.88	246.64	31,911.44	5.67

County Office's County Operated Programs ADA Standard:

Budget Year (2021-22)				
(historical average plus 2%):	55.98	251.57	32,549.67	5.78
1st Subsequent Year (2022-23)				
(historical average plus 4%):	57.08	256.51	33,187.90	5.90
2nd Subsequent year (2023-24)				
(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)

					Charlet School ADA
		County and Charter School	District Funded		and Charter School Funded
	,	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
Fiscal Year		(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(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.

Y20 ADA of 45.66 does not include County Charter School ADA which lowered the 3-year average.
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CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

Status:

Hold Harmless

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:

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

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

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

II. County Operations Grant

Step 1 - Change in Population

ADA (Funded) 31 028 70 31 928 79 (Form A. line B5 and Criterion 1B-2) 31,928.79 Prior Year ADA (Funded)

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

Percent Change Due to Population (Step 1c divided by Step 1b)

31,320.73	51,320.73	51,320.73
31,928.79	31,928.79	31,928.79
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)

- h1 COLA percentage (if COE is at target)
- COLA amount (proxy for purposes of this criterion) b2
- Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) C.

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%

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Step 3 -	· Weigl	nted	Change	in	Population	and	Fund	ding	Level

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

V V CI	gilled Ferceill Ci	•
(Ste	o 3a x Step 3b)	

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

III. Alte	ernative Education Grant	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2020-21)	(2021-22)	(2022-23)	(2023-24)
a.	ADA (Funded) (Form A, lines				
	B1d, C2d, and Criterion 1B-2)	59.84	59.84	59.84	59.84
b.	Prior Year ADA (Funded)		59.84	59.84	59.84
C.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

- Percent change in population and funding level (Step 1d plus Step 2d)
- LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- 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. Ch	arter Funded County Program	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1	- Change in Population	(2020-21)	(2021-22)	(2022-23)	(2023-24)
a.	ADA (Funded)				
	(Form A, line C3f)	0.00	0.00	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
C.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Budget Year

(2021-22)

Step 2 - Change in Funding Level

- Prior Year LCFF Funding (Section I-c1, prior year column) а
- COLA percentage b1.
- COLA amount (proxy for purposes of this criterion)
- 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

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

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

1st Subsequent Year

(2022-23)

V. Weighted Change

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

0.00%		0.00%	

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

2nd Subsequent Year

(2023-24)

0.00%

N/A

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2B.	Alternate	LCFF	Revenue	Standard -	- Excess	Property	y Tax	/ Minimum	State	Aid
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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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2020-21)	(2021-22)	(2022-23)	(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
Excess Property Tax	/Minimum State Aid Standard			
(Percent change over previous year, plus/minus 1%):		-0.30% to 1.70%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

		Pilol feat	buuget real	isi Subsequeni Teai	Ziid Subsequent real
	_	(2020-21)	(2021-22)	(2022-23)	(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 Proje	ected Change in LCFF Revenue:	0.69%	0.00%	0.00%
		Standard:	-0.30% to 1.70%	-1.00% to 1.00%	-1.00% to 1.00%
		Status:	Met	Met	Met

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

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

1.	CTANDADD MET	Projected change in LCF	E rovonuo haa n	act the standard for the	budget and two a	booguest fieed yes	
ıa.	STANDARD MET -	riojecieu change in Lor	r revenue nas n	iet tile standard for til	e buuyet anu two st	ibsequent nscai yea	11 2

|--|--|

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	1st Subsequent Year	2nd Subsequent Year
_	(2021-22)	(2022-23)	(2023-24)
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 Managerment 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.

A. Calculating the County Offi	ice's Other Revenues and Expenditures Sta	ndara i oroomago rangoo		
ATA ENTRY: All data are extracte	d or calculated.	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	County Office's Change in Funding Level (Criterion 2C):	0.69%	0.00%	0.00%
Standard F	/ Office's Other Revenues and Expenditures Percentage Range (Line 1, plus/minus 10%):	-9.31% to 10.69%	-10.00% to 10.00%	-10.00% to 10.00%
	on Percentage Range (Line 1, plus/minus 5%):	-4.31% to 5.69%	-5.00% to 5.00%	-5.00% to 5.00%
. Calculating the County Offi	ice's Change by Major Object Category and	Comparison to the Explanati	on Percentage Range (Section	on 4A, Line 3)
ears. All other data are extracted o		·		or the two subsequent
	ach category if the percent change for any year exc	, ,	Percent Change	Change Is Outside
oject Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Fodoral Povonuo (Fund 0	1 Objects 8100-8299) (Form MVD Line 42)			
st Prior Year (2020-21)	1, Objects 8100-8299) (Form MYP, Line A2)	4,766,848.00		
dget Year (2021-22)	<u> </u>	2,434,684.00	-48.92%	Yes
t Subsequent Year (2022-23)	<u> </u>	2,155,915.00	-11.45%	Yes
d Subsequent Year (2023-24)	<u> </u>	2,155,915.00	0.00%	No
Explanation: (required if Yes) Other State Revenue (Fun	One-time Learning Loss Mitigation and AB86 revand FY23. and 01, Objects 8300-8599) (Form MYP, Line A3)		eted in FY22 and FY23. In additio	n, carryover not budgeted in
Explanation: (required if Yes) Other State Revenue (Funderst Prior Year (2020-21) udget Year (2021-22) st Subsequent Year (2022-23)	and FY23.	9,401,347.00 7,641,965.00 7,641,965.00	-18.71% 0.00%	Yes No
Explanation: (required if Yes) Other State Revenue (Funited Prior Year (2020-21) udget Year (2021-22) st Subsequent Year (2022-23) nd Subsequent Year (2023-24)	and FY23.	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00	-18.71% 0.00% 0.00%	Yes
Explanation: (required if Yes) Other State Revenue (Fund 1997) Other Local Revenue (Fund 1997) Other Local Revenue (Fund 1997)	and FY23.	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 1dgeted in FY22, K-12 Workforce	-18.71% 0.00% 0.00%	Yes No
Explanation: (required if Yes) Other State Revenue (Fundst Prior Year (2020-21) adget Year (2021-22) at Subsequent Year (2022-23) at Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Fundst Prior Year (2020-21)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not bu	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 idgeted in FY22, K-12 Workforce	-18.71% 0.00% 0.00% decreased revenue.	Yes No No
Explanation: (required if Yes) Other State Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) (t Subsequent Year (2022-23) (d Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Functs Prior Year (2020-21) (dget Year (2021-22)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not bu	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 idgeted in FY22, K-12 Workforce	-18.71% 0.00% 0.00% decreased revenue.	Yes No No
Explanation: (required if Yes) Other State Revenue (Fundst Prior Year (2020-21) (adget Year (2021-22) (at Subsequent Year (2022-23) (at Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Fun	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not bu	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 idgeted in FY22, K-12 Workforce	-18.71% 0.00% 0.00% decreased revenue.	Yes No No
Explanation: (required if Yes) Other State Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) It Subsequent Year (2022-23) It Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) It Subsequent Year (2022-23)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not bu	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 idgeted in FY22, K-12 Workforce 18,015,927.00 18,598,255.00 19,768,269.00	-18.71% 0.00% 0.00% decreased revenue.	Yes No No No
Explanation: (required if Yes) Other State Revenue (Funds) Other State Revenue (Funds) (required if Yes) Other Local Revenue (Funds) (required if Yes) Other Local Revenue (Funds) (required if Yes) Other Local Revenue (Funds) (required if Yes) Explanation: (required if Yes) Explanation: (required if Yes)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not bu	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 10dgeted in FY22, K-12 Workforce 18,015,927.00 18,598,255.00 19,768,269.00 20,582,137.00	-18.71% 0.00% 0.00% decreased revenue.	Yes No No No
Explanation: (required if Yes) Other State Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) t Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) t Subsequent Year (2022-23) d Subsequent Year (2022-23) d Subsequent Year (2023-24) Explanation: (required if Yes) Books and Supplies (Functs Prior Year (2020-21)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not but and 01, Objects 8600-8799) (Form MYP, Line A4)	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 10dgeted in FY22, K-12 Workforce 18,015,927.00 18,598,255.00 19,768,269.00 20,582,137.00 1,399,003.00	-18.71% 0.00% 0.00% decreased revenue. 3.23% 6.29% 4.12%	Yes No
Explanation: (required if Yes) Other State Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) t Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Functs Prior Year (2020-21) (dget Year (2021-22) t Subsequent Year (2022-23) d Subsequent Year (2022-23) d Subsequent Year (2023-24) Explanation: (required if Yes) Books and Supplies (Functs Prior Year (2020-21) (dget Year (2020-21) (dget Year (2021-22)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not but and 01, Objects 8600-8799) (Form MYP, Line A4)	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 10dgeted in FY22, K-12 Workforce 18,015,927.00 18,598,255.00 19,768,269.00 20,582,137.00 1,399,003.00 1,120,898.00	-18.71% 0.00% 0.00% decreased revenue. 3.23% 6.29% 4.12%	Yes No No No Yes No Yes Yes
Explanation: (required if Yes) Other State Revenue (Fundst Prior Year (2020-21) dget Year (2021-22) Subsequent Year (2023-24) Explanation: (required if Yes) Other Local Revenue (Fundst Prior Year (2020-21) dget Year (2020-21) dget Year (2021-22) Subsequent Year (2022-23) d Subsequent Year (2023-24) Explanation: (required if Yes) Books and Supplies (Fundst Prior Year (2020-21)	and FY23. and 01, Objects 8300-8599) (Form MYP, Line A3) AB86 revenue revenue budgeted in FY21 not but and 01, Objects 8600-8799) (Form MYP, Line A4)	9,401,347.00 7,641,965.00 7,641,965.00 7,641,965.00 10dgeted in FY22, K-12 Workforce 18,015,927.00 18,598,255.00 19,768,269.00 20,582,137.00 1,399,003.00	-18.71% 0.00% 0.00% decreased revenue. 3.23% 6.29% 4.12%	Yes No

21 10215 0000000 Form 01CS

Status

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

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

15,805,135.00		
11,971,414.00	-24.26%	Yes
11,149,230.83	-6.87%	Yes
11,064,428.18	-0.76%	No

Explanation: (required if Yes) Expenses for one-time revenue received for Learning Hub, Learnining 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.

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			

Amount

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

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

Object Range / Fiscal Year

17,204,138.00		
13,092,312.00	-23.90%	Not Met
12,295,087.19	-6.09%	Met
12,234,121.07	-0.50%	Met

Percent Change

Over Previous Year

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.

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, Learnining Loss Mitigation, and AB86 funding not budgeted in FY22. In addition, carryover in FY21 not budgeted in FY22.

5. CRITERION: Facilities Maintenance

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

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 3% Required and Other Financing Uses Budgeted Contribution ¹ (Form 01, Resources 0000-1999, Minimum Contribution to the Ongoing and Major Objects 1000-7999) (Unrestricted Budget times 3%) Maintenance Account Status Ongoing and Major Maintenance/Restricted Maintenance Account 17,978,405.67 539,352.17 610,755.00 Met ¹ Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. County Office's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements
 - (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties
 - (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
 - d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - e. Available Reserves (Lines 1a through 1d)
- 2. Expenditures and Other Financing Uses
 - County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) County Office's Available Reserve Percentage
- (Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year
(2018-19)	(2019-20)	(2020-21)
<u>25,7</u> 53,570.50	28,381,087.11	27,739,269.17
2,471,488.09	2,640,428.50	3,155,914.21
1,782,327.86	1,749,675.26	1,277,423.26
(0.04)	(000 500 00)	(2.22)
(2.84)	(363,593.66)	(2.63)
30,007,383.61	32,407,597.21	32,172,604.01
44 404 400 00	44.007.444.70	50 500 570 04
41,191,468.22	44,007,141.73	52,598,570.21
22,989,689.14	24,774,909.87	23,361,393.00
22,909,009.14	24,774,909.07	23,301,393.00
64,181,157.36	68,782,051.60	75,959,963.21
04,101,137.30	00,702,031.00	75,959,905.21
46.8%	47.1%	42.4%

_			
County Office's Deficit Spending Standard Percentage Levels			
county consecutive personning community continues accounting			
(Line 3 times 1/3):	15.6%	15.7%	14.1%
` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `			

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

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

DATA ENTRY: All data are extracted or calculated.

	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	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.

Explanation:
(required if NOT met)
, ,

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

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:

County Office Total Expenditures and Other Financing Uses 2 Percentage Level 1 1.7% to \$6,317,999 1.3% \$6.318.000 to \$15.794.999 \$71,078,000 1.0% \$15,795,000 to 0.7% \$71,078,001 and over

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):

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

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

YES		
	YES	

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 (2022-23)	•
23,409,269	.00 23	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.

Unrestricted County School Service Fund Beginning Balance ³
(Form 01 Line F1e Unrestricted Column)

Beginning Fund Balance Variance Level

	(1 dilli d 1, Ellid 1 1d, dilli dalli dida delali li)		Variation Edvoi	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2018-19)	22,312,137.36	25,221,178.50	N/A	Met
Second Prior Year (2019-20)	25,898,688.95	30,127,209.69	N/A	Met
First Prior Year (2020-21)	30,878,139.14	32,936,311.51	N/A	Met
Rudget Vear (2021-22) (Information only)	32 379 686 55			<u>.</u>

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

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

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

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

Explanation:			
(required if NOT met)	et)		

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

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

8. CRITERION: Reserves

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

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

'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.

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

	Budget Year (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
County Office's Reserve Standard Percentage Level:	3%	3%	3%

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)
- 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line A3 times Line A4)
- 6. Reserve Standard by Amount (From percentage level chart above)
- 7. County Office's Reserve Standard (Greater of Line A5 or Line A6)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
50,548,970.33	51,482,835.25	52,895,148.87
23,409,269.00	23,409,269.00	23,406,269.00
50,548,970.33	51,482,835.25	52,895,148.87
3%	3%	3%
1,516,469.11	1,544,485.06	1,586,854.47
632,000.00	632,000.00	632,000.00
1,516,469.11	1,544,485.06	1,586,854.47

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

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.

	ve Amounts stricted 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 <u>%</u>
	County Office's Reserve Standard			
	(Section 8A, Line 7):	1,516,469.11	1,544,485.06	1,586,854.47
	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.

	1 rejected available received have mot the clandard for the badget and two cabecquent head years.	

STANDARD MET - Projected available receives have met the standard for the hudget and two subsequent fiscal years

Explanation:		
required if NOT met)		

SUPI	PLEMENTAL INFORMATION
	TNTDV. Clieb the appropriate Veg or Ne hotter for items C4 through C4. Enter on explanation for each Veg appropri
	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:
64	Continuent Parameter
54.	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)?
41	
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:

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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.

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

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

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

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 Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) 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 Transfers In, County School Service Fund 111.782.00 First Prior Year (2020-21) 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 0.0% Transfers Out, County School Service Fund * First Prior Year (2020-21) 826,277.00 (161,315.00) Budget Year (2021-22) 664,962.00 -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 Impact of Capital Projects Do you have any capital projects that may impact the county school service fund operational budget? No * Include transfers used to cover operating deficits in either the county school service fund or any other fund. S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. **Explanation:** (required if NOT met) 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)

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1c.		ansfers 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. Ferred, 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
	Explanation: (required if NOT met)	FY 21-22 decreased unrestricted contribution to Enterprise fund \$161,315.
1d.	NO - There are no capital pr	ojects that may impact the county school service fund operational budget.
	Project Information:	
	(required if YES)	

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S6. Long-term Commitments

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

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

1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations

,	,,	ar debt agreements, and new pro	g		g	
S6A. Identification of the County	y Office's L	ong-term Commitments				
DATA ENTRY OF LIFE			0.6			
DATA ENTRY: Click the appropriate	button in iten	n 1 and enter data in all columns	of item 2 for app	licable long-term	commitments; there are no extractions	in this section.
Does your county office have long-term (multiyear) commitments?						
(If No, skip item 2 and sections S6B and S6C)			Y	es		
2. If Yes to item 1, list all new a	ind existing m	nultiyear commitments and requir	ed annual debt s	ervice amounts.	Do not include long-term commitments	for postemployment benefits
other than pensions (OPEB)	; OPEB is dis	sclosed in Criterion S7A.				
	# of Years	SACS Fund and Object Codes Used For:				Principal Balance
Type of Commitment	Remaining	Funding Sources (Rev			bt Service (Expenditures)	as of July 1, 2021
Leases	4	Fund 01 and Object 8000-8999	-	Fund 01 and Ob	ject 7439	341,481
Certificates of Participation General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences	1	Funds 01, 12, and 63, and Object	cts 8000-8999	Funds 01, 12, ar	nd 63, and Objects 1000-3999	387,557
Other Long-term Commitments (do n	not include OF	DER).				
Other Long-term Communents (do n	lot include of					
TOTAL:	ı	L		I		729,038
		Prior Year	•	et Year	1st Subsequent Year	2nd Subsequent Year
		(2020-21) Annual Payment		1-22) Payment	(2022-23) Annual Payment	(2023-24) Annual Payment
Type of Commitment (contin	ued)	(P & I)		& I)	(P & I)	(P & I)
Leases	luou)	[, , , , , , , , , , , , , , , , , , ,	ω 1/	(1 & 1)	(· <u>~</u> ·)
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (cont	tinued):					
	al Payments:			0	0	0
Has total annual pay	yment increa	ased over prior year (2020-21)?	N	lo	No	No

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S6B. Comparison of County Office's A	Annual Payments to Prior Year Annual Payment						
DATA ENTRY: Enter an explanation if Yes.							
1a. NO - Annual payments for long-term	1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.						
Explanation: (required if Yes to increase in total annual payments)							
S6C. Identification of Decreases to Fu	unding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Yes or I	No button in item 1; if Yes, an explanation is required in item 2.						
Will funding sources used to pay lon	ng-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	No						
NO - Funding sources will not decrea	ease 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.).

C7.A	dentification of the County Office's Estimated Unfounded Lightlift, for	Postomale ment Benefite Other than Densions (ORER)
	dentification of the County Office's Estimated Unfunded Liability for	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	ble 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 inclutoward their own benefits:	uding eligibility criteria and amounts, if any, that retirees are required to contribute
	Qualified retiree board members and superintend on collective bargining agreement.	dent do not contribute towards their benefits. All other retirees contribute to their own benefits based
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial
	 Indicate any accumulated amounts earmarked for OPEB in a self-insurance government fund 	or <u>Self-Insurance Fund</u> <u>Government Fund</u> 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

OPEB Contributions

- OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement
 Method
- DPEB 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
а	108,507.82	112,844.85	116,883.57
	62,745.00	67,411.00	69,388.00
	15	15	15

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S7B.	Identification of the County Office's Unfunded Liability for Self-Ins	surance Programs_		<u> </u>
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	olicable items; there are no extra	ctions in this section.	
1.	Does your county office operate any self-insurance programs such as work compensation, employee health and welfare, or property and liability? (Do include OPEB, which is covered in Section 7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the county office, include office's estimate or actuarial valuation), and date of the valuation:	ding details for each such as leve	el of risk retained, funding approach, ba	asis for the valuation (county
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	a. Required contribution (funding) for self-insurance programs		,	
	b. Amount contributed (funded) for self-insurance programs			

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

S8A. Cost Analysis of Co	unty Office's Lab	or Agreements - Certificated (No	on-manageme	ent) Employees		
DATA ENTRY: Enter all appli	icable data items; th	nere are no extractions in this section				
		Prior Year (2nd Interim) (2020-21)	Budget (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions		80.2	(2021-	78.1	78.1	(2023-24)
ertificated (Non-managem 1. Are salary and benef		enefit Negotiations ed for the budget year?	Γ			
•	If Yes, and	the corresponding public disclosure seen filed with the CDE, complete que		No		
	If No, iden	tify the unsettled negotiations includir	ng any prior yea	r unsettled negotiat	tions and then complete questions	5 and 6.
egotiations Settled 2. Per Government Coo		a), date of public				
Period covered by th	· ·	Begin Date:		End [Date:]
Salary settlement:			Budget (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary sprojections (MYPs)?		in the budget and multiyear				
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year or				
	Total cost	Multiyear Agreement of salary settlement				
	% change (may enter	in salary schedule from prior year r text, such as "Reopener")				
	Identify the	e source of funding that will be used to	o support multiy	ear salary commitn	nents:	
egotiations Not Settled 5. Cost of a one percen	nt increase in salary	and statutory benefits		75,791		
o. Cost of a one percen	ii iiloi case III saidi y	and statutory penetits	Budget	Year	1st Subsequent Year	2nd Subsequent Year
Amount included for		, ashadula inanasas	(2021-	184.427	(2022-23) 378.221	(2023-24)

Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	72,611	147,202	222,569
3.	Percent of H&W cost paid by employer	capped	capped	capped
4.	Percent projected change in H&W cost over prior year			
Certifi	cated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
0 - 415	and all (Norway) and Only and Only and All and and	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2021-22)	(2022-23)	(2023-24)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,826	3,745	5,760
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
				·
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?			
	cated (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., clas	ss size, hours of employment, leave	of absence, bonuses, etc.):	
	-			

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S8B.	Cost Analysis of County Office's Lab	or Agreements - Classified (No	<u>on-managemer</u>	t) Employees		
DATA	ENTRY: Enter all applicable data items; th	ere are no extractions in this section	on.			
		Prior Year (2nd Interim) (2020-21)	Budget (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	er of classified (non-management) ositions	204.8	·	207.6	21	07.6 207.6
Classified (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year?				Yes		
		the corresponding public disclosur een filed with the CDE, complete qu				
	If No, iden	iify the unsettled negotiations includ	ding any prior yea	r unsettled negotia	ations and then complete quest	ions 5 and 6.
Negot 2.	iations Settled Per Government Code Section 3547.5(a board meeting:), date of public disclosure		May 11, 2021		
3.	Period covered by the agreement:	Begin Date: Jul	01, 2021	End	Date: Jun 30, 2024	
4.	Salary settlement:		Budget (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes	3	Yes	Yes
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year or Multiyear Agreement				
	Total cost	of salary settlement		339,046	664	459 998,641
		in salary schedule from prior year text, such as "Reopener")	2.69	6	2.6%	2.6%
	Identify the	source of funding that will be used	d to support multiy	ear salary commit	ments:	
Negot 5.	iations Not Settled Cost of a one percent increase in salary	and statutory benefits				
0.	Subjection indicates in study		Budget (2021-		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6.	Amount included for any tentative salary	schedule increases	,:	· 1	, -,	

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ified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?			
Percent projected change in H&W cost over prior year			
ified (Non-management) Prior Year Settlements]	
, , ,			
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
ified (Non-management) Step and Column Adjustments	(2021-22)	(2022-23)	(2023-24)
·			
Percent change in step & column over prior year			
ified (Non management) Attrition (Javoffe and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year (2023-24)
med (Non-management) Attrition (layons and rethements)	(2021-22)	(2022-23)	(2023-24)
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?			
	urs of employment, leave of abse	ence, bonuses, etc.):	
	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 iffied (Non-management) Prior Year Settlements ny new costs from prior year settlements included in the budget and MYPs If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: iffied (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 iffied (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?	Are costs of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year iffied (Non-management) Prior Year Settlements ny new costs from prior year settlements included in the budget and MYPs If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year (2021-22) 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) Budget Year (2021-22) Budget Year (2021-22) 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?	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 Iffied (Non-management) Prior Year Settlements Ny new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year 1st Subsequent Year (2021-22) (2022-23) Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Budget Year (2021-22) (2022-23) Budget Year (2021-22) (2022-23) Budget Year (2021-22) (2022-23) Budget Year (2021-22) (2022-23) Are savings from 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?

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S8C.	Cost Analysis of County Office	e's Labor Agreements - Management	t/Supervisor/Confidential Em	ployees	
DATA	ENTRY: Enter all applicable data it	tems; there are no extractions in this section	on.		
		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	
		ns settled for the budget year? 'es, complete question 2. lo, identify the unsettled negotiations inclu	Yes ding any prior year unsettled nego	otiations and then complete questions 3	3 and 4.
Negoti 2.	If n lations Settled Salary settlement:	/a, skip the remainder of Section S8C.	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	projections (MYPs)?	acluded in the budget and multiyear	Yes 405 472	Yes	Yes 1,292,331
	101	tal cost of salary settlement	405,473	842,580	1,292,331
	% ((ma	change in salary schedule from prior year ay enter text, such as "Reopener")	3.0%	3.0%	3.0%
Negoti 3.	iations Not Settled Cost of a one percent increase in	n salary and statutory benefits			
4.	Amount included for any tentative	e salary schedule increases	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
••	7 thount moladou for any tontains	o datary contidute increases			
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits			Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are costs of H&W benefit change	es included in the budget and MYPs?			
2. 3.	Total cost of H&W benefits Percent of H&W cost paid by em	nlover			
4.	Percent projected change in H&\	• •			
Management/Supervisor/Confidential Step and Column Adjustments			Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?					
2. 3.	Cost of step & column adjustmer Percent change in step & column				
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)	
1	Are costs of other benefits include	,	, ,	,	, /

Total cost of other benefits

Percent change in cost of other benefits over prior year

2.

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S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes	

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

June 22.2	N21
Julie ZZ.Z	021

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

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. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? No Is the system of personnel position control independent from the payroll system? No 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 No Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? No Has the county office entered into a bargaining agreement where any of the budget A5. or subsequent years of the agreement would result in salary increases that No are expected to exceed the projected state funded cost-of-living adjustment? Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE) No Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? No When providing comments for additional fiscal indicators, please include the item number applicable to each comment. Item A6 - The County Office of Education pays 100% of health benefits for active and retired board members. Comments: (optional)

End of County Office Budget Criteria and Standards Review