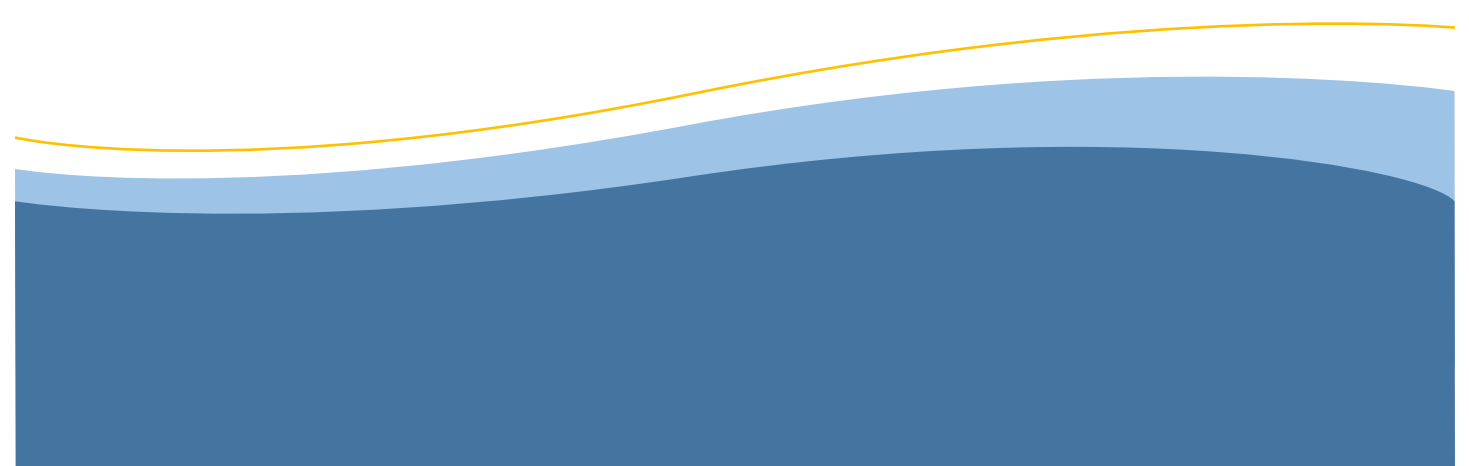


Marin County Office of Education

**2018-2019
Final Budget**



Marin County Office of Education

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MARIN COUNTY

OFFICE OF EDUCATION

June 26, 2018

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

From: Kate Lane, Interim Assistant Superintendent - Business Services

2018-19 Final Budget for Marin County Office of Education

The Marin County Office of Education (MCOE) final 2018-19 budget is presented for your approval. This budget was developed with the most current information available, including the Governor's Proposed Budget as of the May Revision for 2018-19. Updates to the memo presented with the Recommended Budget on June 12, 2018 are shown below through ~~deletions~~ or additions. These updates reflect conference committee agreements between the Governor and Legislature, but a final budget had not been approved at the time this memo was written.

Current State Economic Conditions

The May Revision confirms that General Fund revenue assumptions have increased substantially since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December.

As anticipated, despite the overall General Fund revenue increases totaling nearly \$8 billion over three (3) years, K-14 education spending under the Proposition 98 guarantee, increases by only \$727 million at May Revision. This is because Proposition 98 is operating in a "Test 2" year in which growth in the minimum guarantee is driven by per capita personal income rather than State General Fund tax revenue.

Significantly, the Governor's May Revision continues to project a slight increase in current year ADA (0.01%). As a result, the May Revision protects the K-14 (Proposition 98)

guarantee from a reduction of approximately \$230 million that was forecast by the Legislative Analyst based upon actual declining attendance data.

As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four (4) years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases that have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

The Governor's May Revision Budget Highlights for Education

The State is currently in negotiations but we anticipate having an approved 2018-19 budget by the time the MCOE Board of Education adopts its budget on June 26, 2018. The following highlights outline the Governor's proposed budget:

- The Governor's May Revision increased total Proposition 98 spending on K-14 schools over the three (3) year period 2016-17 through 2018-19 by an additional \$757 million, projecting \$78.4 billion in 2018-19.
 - The May Revision increase of \$757 million brings total K-14 spending to \$4.6 billion above the level that was approved last June.
 - The May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014).
 - As in past years, this has no effect on funding for the Marin County Office of Education, as we are flat-funded by the state.
- A Cost of Living Adjustment (COLA) of 2.71% was provided for the Local Control Funding Formula (LCFF) formula and selected categorical programs.
- Fully funds the LCFF and proposes a ~~\$166~~ **\$570** million augmentation to the LCFF for districts and charter schools, which when combined with the COLA increases the formula rates by approximately 3%. LCFF funding for County Offices of Education is not affected by these proposals.

- Proposed one-time revenue of ~~\$344~~ **\$184** per Average Daily Attendance (ADA), which will offset any applicable mandate claim reimbursements. The May Revision makes no changes to the January Health Care Services Budget Proposal to require Local Educational Agencies (LEAs) to repay, with these one-time discretionary funds, outstanding balances owed to the federal government related to overpayments of federal Medi-Cal Administrative Activities (MAA) and LEA Billing claims.
- The May Revision continues to invest in the Statewide system of support with ongoing funding for County Offices of Education relative to differentiated assistance, competitive funding for technical assistance providers at both the Special Education Local Plan Area (SELPA) and County-Office level, as well as an increase in funding for the California Collaborative for Educational Excellence (CCEE).
- The May Revision also includes clarification relative to the Governor's proposal for a budget summary that aligns school district expenditures to Local Control and Accountability Plan (LCAP) strategies. This change, paired with the Governor's Community Engagement Initiative and updates to the California School Dashboard are intended to improve the ability of parents and community members to be partners in the LCAP decision-making process.
- Districts that were impacted by the wildfires in the fall and winter of 2017 are addressed with an increase of \$13.9 million in one-time federal 'restart' grant funds and an increase in Proposition 98 spending of \$12.3 million in 2017-18 and \$17.8 million in 2018-19 to backfill lost property tax revenue.
- The Governor continues to propose ~~\$344~~ **\$150** million in ongoing funding for a K-12 component of the Strong Workforce Program to create, support or expand Career Technical Education (CTE) programs that align with workforce program offerings operated by the California Community Colleges. In addition, the conference committee has agreed upon an extension of the existing Career Technical Education Incentive Grant Program providing \$150 million in ongoing funding.

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

The current year marks the fifth year of the LCFF. As previously communicated, the LCFF yields lower revenues for MCOE than funding received from all state sources under the previous funding system. The LCFF, however, provides a hold harmless protection that guarantees MCOE will receive no less than revenues received in 2012-13. The one exception to this is the 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. The 2018-19 budget has been prepared with a slight increase in estimated ADA.

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

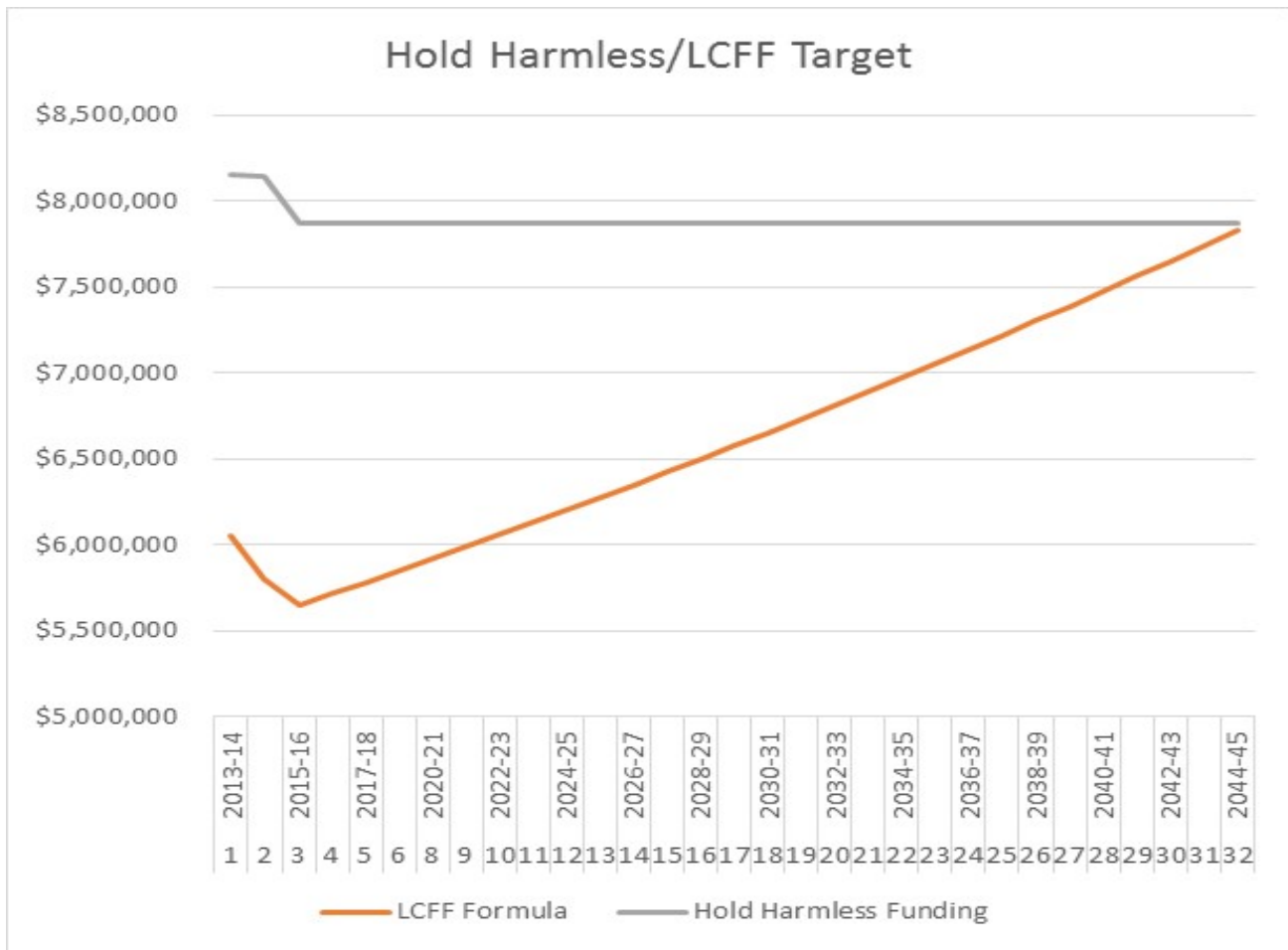
- A three-part funding formula
 1. Lump sum Base Funding amount for every county office of education
 - a) For 2018-19, \$697,059
 2. Per-ADA funding for county community schools
 - a) Base Grant, \$11,921
 - b) Supplemental Grant, an additional \$4,172 for each English Learner, Low Income, and Foster Youth
 - c) Concentration Grant, an additional \$4,172 for each English Learner, Low Income, and Foster Youth above 50% of total enrollment
 3. Per-ADA funding for juvenile court school
 - a) For 2017-18, \$18,180
 4. Funding for general county office operations
 - a) Calculated on the total ADA of all students in the county
 - For 2018-19, \$74.40 for the first 30,000 ADA
 - For 2018-19, \$63.77 for ADA above 30,000
 - b) Calculated on the total number of districts in the county
 - For 2018-19, \$116,176 for each district in the county (18)

Marin County Office of Education Local Control Funding Formula (LCFF)						Base Funding Hold Harmless <i>as adjusted by ADA</i>
Funding Elements:	Unit	per Unit	Total			
1 Base Funding per COE		\$ 697,059	\$ 697,059			N/A
2 County Community School - Base Funding	53.15	11,921.39	\$ 633,622			\$ 453,507
Supplemental ADA Funding (35% of Base Funding)	38.38	4,172.48	160,161			
Concentration ADA Funding (35% of Base Funding)	11.81	4,172.48	49,277			
Court School (Juvenile Hall, 100%)	15.00	18,180.11	272,702			127,989
Subtotal County Community School			\$ 1,115,761			\$ 581,495
3 County Office Operations:						
(a) County-wide ADA, up to 30,000	30,000	74.40	\$ 2,232,000			4,042,246
County-wide ADA, over 30,000	2,140	63.77	136,468			
(b) per district funding	18	116,176	2,091,168			202,128
Subtotal County Office Operations			\$ 4,459,636			\$ 4,244,374
2012-13 Categorical Funding						419,234
2012-13 Regional Occupational Program (ROP)						2,565,964
2012-13 Beginning Teacher Support and Assessment (BTSA)						512,044
Total LCFF, 2018-19			\$ 6,272,455			\$ 8,323,111

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, are primarily related to student driven and county operations funding. The formulas' differences demonstrate a shift away from categorically directed funding and into an unrestricted pool of funds, with an expectation of additional services for the students who generate Supplemental and Concentration funding (English Learners, Low Income and Foster Youth).

Three Decades of Flat Funding

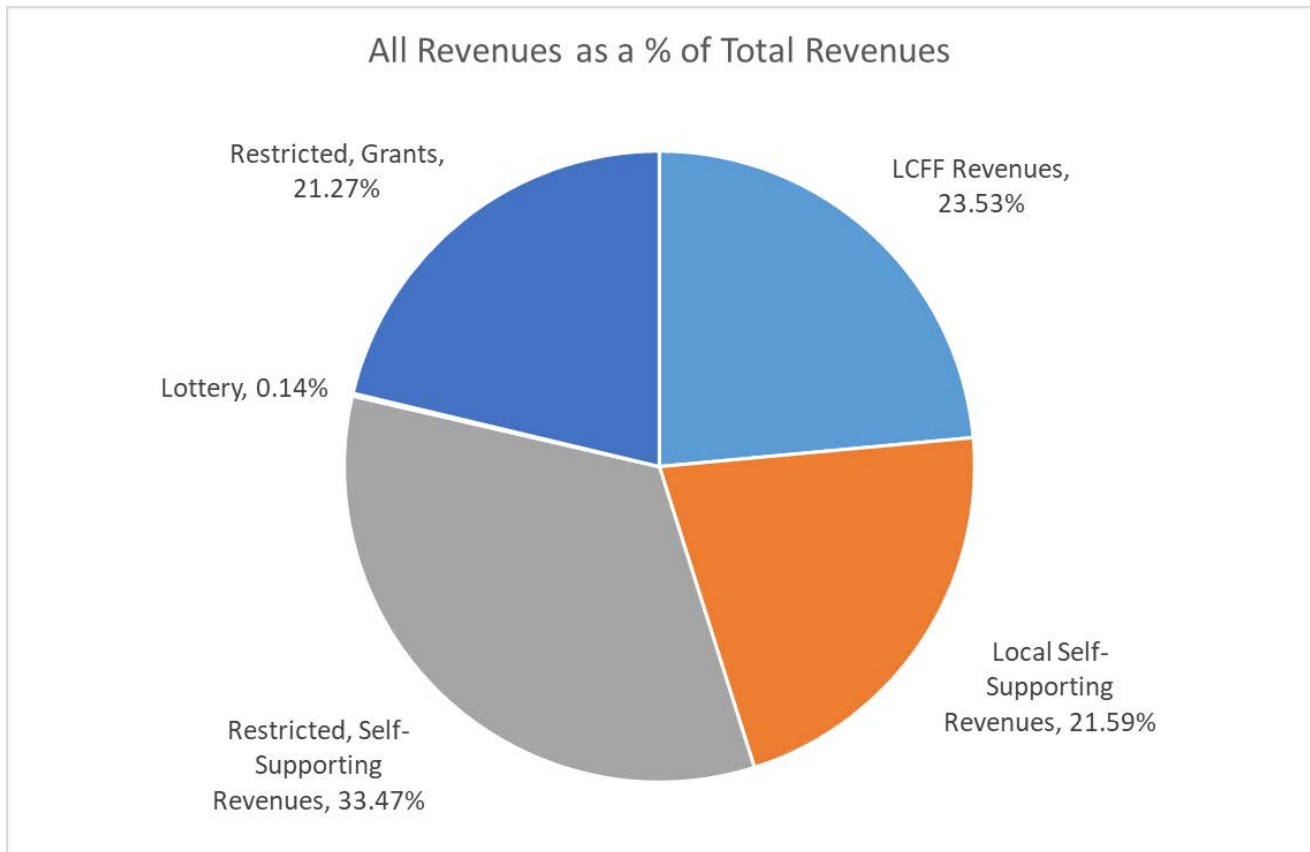
Through the LCFF, the MCOE will not receive additional LCFF dollars from the state for the foreseeable future. While the LCFF has created a flat funding reality over the next few decades, a positive consequence of the formula has allowed us to keep a portion of excess property taxes. Unlike basic aid school districts, county offices are not generally allowed to keep excess property taxes but a portion of excess taxes is captured through the minimum state aid calculation built into the LCFF for County Offices of Education.



MCOE’s property taxes do not yet exceed our hold harmless amount. We will be allowed to keep that portion of our property tax revenues up to the hold harmless amount, but should property taxes exceed the hold harmless, the excess portion will have to be returned to the state. This mechanism creates the flat funding condition noted above.

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 24% of total revenues, down from 26% in 2017-18 and 28% in 2016-17. This steady decline in the percentage of total revenues funded with the LCFF represents a growing increase in the County Office’s diversified revenue portfolio. The remaining 76% of MCOE’s budget consists of revenues that are directly linked to the regional programs operated to serve the county’s children. We plan to mitigate the impact of multiple years of flat funding with this diversified revenue stream.



Our Assets

In addition to strengthening our finances, our diversified portfolio will help to maintain competitive salaries for our most valuable asset, our employees. Our employees are at the heart of our ability to diversify and at the heart of our service to districts and to the children of Marin. Maintaining competitive salaries will help to extend these services into the future.

Marin County Office of Education Recommended Budget Highlights & Assumptions

- Continue implementation of the Alternative Education Program redesign which is being supported by private foundation grants.
- All identified actions for the County Community School and Phoenix Charter Academy combined Local Control and Accountability Plan are included in the budget.
- Increase of \$1.7 million to the special education program serving district students to reflect the addition of two new regionalized classrooms, additional support to the alternative education program, and embedded occupational therapists in the early education program.
- Continue to support the California Collaborative for Educational Excellence (CCEE) with a change in role from fiscal agent to administrative agent accompanied by an increase in the associated administrative fee revenues beginning with the 2018-19 year.

- Program revenues in the form of district fees for participation in the Beginning Teacher Support and Assessment (BTSA) program have been included in the 2018-19 Budget for the first time.
- The 2018-19 Budget includes an increase in the one-on-one aide program which is fully supported with district fees.
- Attachment A outlines grant changes included in the 2018-19 Recommended Budget.
- Changes in grants are reflected in both revenues and expenditures.
- Staffing changes aligned with 2018-19 programs have been incorporated into the budget.
- Salaries are budgeted at 2017-18 salary schedules.
- Increases to the State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS) rates are included in the proposed budget and multiple year projections:
 - 2018-19 includes a total increase of \$462,527
 - 2019-20 includes a projected increase of \$523,935
 - 2020-21 includes a projected increase of \$426,746
- Carry-over amounts from 2016-17, which were budgeted in 2017-18 are not budgeted in 2018-19. Any carry-over amount from 2017-18 will be added to the 2018-19 budget at the First Interim update.

Beginning with the 2020-21 fiscal year, the Marin County Office of Education's budget projects planned deficit spending and anticipates deficit funding will then continue for the foreseeable future. To the extent our diversified portfolio does not keep pace with inflation and pension cost increases, planned deficit spending will utilize reserves set aside in the stabilization account.

Ending Fund Balance Reserves and Commitments

As a result of the Marin County Office of Education's "flat funding" from the state that will remain "flat" well into the foreseeable future, the Marin County Board of Education established a committed Stabilization Arrangement for the purpose of stabilizing budget resources that will allow us to maintain and support programs on behalf of the students of Marin County. 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. For the 2018-19 Budget, the committed amount designated into the Stabilization Arrangement is \$20.7 million.

Summary

Our financial position is the result of many years of careful budgeting and planning. While a portion of our state funding through the LCFF will be flat for several years, the flat funding portion of our budget now makes up less than one quarter of total revenues. Going forward, strong reserves will help as we redirect and diversify our funds to support our goals and priorities which reflects our continued alignment of the County Office's resources around serving the children of Marin.

Marin County Office of Education 2018-19 Final Budget Questions and Answers

1. The Marin County Office of Education (MCOE) recommended budget for 2018-19 did not include any negotiated salary increases. Has the final 2018-19 budget been adjusted to reflect the impact of collective bargaining agreements?

Adjustments to the budget due to collective bargaining agreements are not made until the agreement has been ratified and approved. The fiscal impact of collective bargaining agreements is publicly disclosed as required by law prior to board action to consider approval. The public disclosure for collective bargaining agreements also indicates the impact to unrestricted reserves separately from the impact to grant funded and other self-supporting programs. Our diversified portfolio is helping MCOE maintain competitive salaries for our most valuable asset, our employees. Our employees are at the heart of our ability to diversify and at the heart of our service to districts and to the children of Marin. Maintaining competitive salaries will help to extend these services into the future.

2. Can you provide a list of grants that MCOE has received, including the amount and timeframe? What additional grants is MCOE pursuing?

Please see Attachment A for a list of the grants MCOE has received.

MCOE continues to seek grants to serve and support the students and districts of Marin County. The Education Services Division is actively pursuing private, state and federal grants to support professional development and capacity building across the county. We have continued to receive financial support from the Marin Community Foundation and the Hewlett Foundation to support various initiatives that include but are not limited to implementation of the Next Generation Science Standards and Arts Integration.

We have also received new grants that include a sub-grant from California County Superintendents Educational Services Association to support Teaching for Robust Understanding (TRU) Framework and we are waiting to hear from National Oceanic and Atmospheric Administration regarding a grant we submitted in December 2017.

MCOE was successful in grant applications to provide additional resources to support the Alternative Education program redesign receiving \$200,000 in foundation funding that has been included in the 2018-19 final budget. These funds will support the program redesign implementation while also establishing long-term relationships with partners who can help MCOE sustain these efforts in to the future.

The 2018-19 final budget includes a conservative estimate of grant funding for the county-wide Foster Youth program in the amount of \$75,000, although the grant staff submitted was for approximately \$232,000. During fiscal year 2017-18 MCOE was not granted funding for the Foster Youth Services Coordinating (FYSC) grant due to significant carryover from prior year. Nonetheless, the 2018-19 budget reflects a reduction in total available grant funding for this program of \$257,210 because the 2017-18 budget included carryover funding. Once the final grant award for 2018-19 is known, any change will be brought forward in a future budget revision.

Also, the MCOE has budgeted \$18,000 for a one-time grant award in 2018-19 to provide technical assistance to districts for the Education for Homeless Children and Youth (EHCY) program. These funds will be primarily used for staffing purposes.

3. What is the impact to MCOE's budget regarding our new role as administrative agent with CCEE?

MCOE is completing the first year contract with the California Department of Education (CDE) to provide fiscal agent services to the California Collaborative for Educational Excellence (CCEE), whose purpose is to provide advice and assistance to educational agencies in achieving their Local Control Accountability and Plan (LCAP) goals.

The state budget specifies a change in MCOE's role under this contract from fiscal agent to administrative agent, a model that has proven successful for Fiscal Crisis & Management Assistance Team (FCMAT) and the Kern County Superintendent of Schools. The fee MCOE will receive for providing this service has been negotiated directly with the State Department of Finance based on our estimated cost and is specified in the budget trailer bill. The final budget includes \$734,000 in fee revenue for this activity, an increase of \$234,000 over the 2017-18 adopted budget. With almost a full year of providing this service behind us, we have a better understanding of the staffing pattern required to support the CCEE. As a result, the expenditure budget reflects an increase to account for the additional staff needed to provide these services.

4. How does the Alternative Education Program redesign impact our budget? Will there be an increase of 50 students at the Community School? If true, what will the budget increase look like?

The budget for Marin's Community School and Phoenix Academy has been developed in conjunction with the evolving design of the new school model. Notably, the 2018-19 final budget includes \$200,000 in foundation funding to support the redesign. The expenditure budget also reflects an increase for the addition of two (2) certificated teachers to the staff to address special education (funded with special education resources as agreed by the SELPA) and to strengthen the school's mathematics curriculum and program delivery.

As we go through the redesign process, more students are deciding to stay at our campus and are transferring from Marin's Community School to Phoenix Charter Academy. Our growth is slower than initially anticipated in part because we have made the decision not to do outreach to grow the program until the 2018-2019 year to make sure that we first have strong systems of support and the culture necessary to sustain the growth.

In the 2018-2019 school year, the budget reflects a projected increase of ten (10) Average Daily Attendance (ADA) from the 2017-2018 school year. This is a conservative estimate, but we will first focus on increasing attendance rates for our students already enrolled. Next, we will begin reaching out to districts to refer students they feel could benefit from more support earlier on in their educational career. The average per pupil funding is approximately \$15,800 in 2018-19 and will increase with Cost of Living Adjustment (COLA) annually.

5. We understand there are new special education classes that will be offered in the fall, a change in the delivery of occupational therapy services, as well as facility projects under development; can you provide an overview? What is the financial impact on Special Education with the addition of these new program offerings?

The MCOE Special Education Department will be operating two (2) new regionalized classrooms during the 2018-19 year to serve students from all school districts in Marin County. One of the classrooms will be located in the Ross Valley School District serving elementary age students and the second, "Great Expectations" is an inclusive pre-school that we will operate at Marindale in collaboration with Lifehouse

and Dominican University.

In addition to these new classrooms the MCOE Special Education Department is in the process of recruiting staff to embed occupational therapy in the regional special education classrooms. This program re-design should provide a more consistent and responsive service while costing less than the current model where districts are contracting with Non-Public Agencies to provide this service. The fiscal resources necessary to support these changes are provided in the SELPA's AB 602 Fiscal Allocation Plan and accompanying excess cost model.

In addition to new classroom operations, the MCOE Special Education Department will also be experiencing some changes to the facilities that support regionalized service delivery.

The facilities at Venetia Valley (San Rafael City Schools) will be undergoing a major modernization project beginning this summer. Staff are coordinating closely with San Rafael City Schools to help mitigate the impacts of operating school in a construction zone. In addition, the Marindale site will be undergoing a major playground improvement project and Grant Grover in Kentfield will also be undergoing renovation activities.

6. Why do we have so many different indirect cost rates for different programs, and why is special education less than all others?

Indirect costs are those general administrative expenditures incurred by an organization that are not directly attributable to a particular program, but benefit all programs. These costs include centralized data processing to support student and financial data, budgeting, purchasing and procurement, accounts payable and payroll processing, personnel services, external auditing, and other general administration costs. General management costs are necessary for any program to exist. For instance, all programs use the Business and Personnel departments for services such as contracts, purchasing, payroll checks, and personnel management.

Regarding grants and categorically funded programs, the grantor agency authorizes indirect cost rates that can be charged against their funds. Most grantors allow the full MCOE approved indirect cost rate for 2018-19 of 14.83%, while some limit the charge to the lesser of this amount or a specified percentage.

With respect to our special education programs, the amount of indirect costs charged to school districts for MCOE operated classes and programs is limited to 8.8%. This amount was established more than 25 years ago and has not been increased during this time. This indirect cost charge can be adjusted upwards by MCOE should circumstances warrant.

7. What is the impact to our budget related to the work at Sausalito Marin City School District?

MCOE has incurred accumulated costs of \$224,963 to provide oversight of the Sausalito Marin City School District since first exercising the authority granted under Education Code Section 1240 in late 2016. This amount includes the cost of the FCMAT study, shared costs for preparation of the district LCAP for the 2016-17 year, professional expert support for instructional and administrative personnel, preparation of a district consolidation study, legal fees, and FCMAT progress report updates. These costs are one-time in nature, with the exception of legal fees.

In addition MCOE has allocated staff time to conduct and support oversight activities. These services have been performed by Deputy Superintendent, Terena Mares, who has recently been appointed as the

Interim Superintendent for the District. As a result, oversight activities will be shifted to other staff and MCOE will enter into a memorandum of understanding with the District to reimburse the County Office for Ms. Mares' services. These pending changes have not been reflected in the 2018-19 final budget and will, therefore, be brought forward in a future budget revision.

MCOE has been providing chief business official services to the District at their cost since 2016.

8. What is the impact to our budget related to the recent agreement with Mill Valley School District?

Assistant Superintendent, Raquel Rose, has been appointed as the Interim Superintendent for the Mill Valley School District effective July 1, 2018. MCOE will enter into a memorandum of understanding with the district to reimburse the county office for Ms. Rose's services. We anticipate shifting workload internally and backfilling temporarily with professional experts. These pending changes have not been reflected in the 2018-19 final budget and will, therefore, be brought forward in a future budget revision.

9. Can you update us on the status of the State Teacher Retirement System (STRS) and Public Employees' Retirement System (PERS) rate increases? How will we provide for the impact to our budget?

For the three (3) years ending 2020-21, MCOE will incur over \$1.4 million in increased pension contribution costs for the STRS and PERS retirement systems. The increases are anticipated to continue through 2024-25. At full implementation, this will represent an additional 12% of certificated and 15% of classified payroll fixed costs. This tiered rate increase is designed to fully fund the pension liability for all school and public employees statewide.

For programs that are self-sustaining, such as our special education programs and grant funded programs, the increases to retirement costs will be borne by the grant or contracting agencies.

For our alternative education and non-grant supporting programs, the STRS and PERS increases will drive staff costs up so that more than 20 cents of every dollar spent on staff will go towards paying retirement costs. For this and other reasons, MCOE has established a Budget Stabilization Reserve that will help fund increased expenditures that exceed our revenues while we continue to diversify our revenue portfolio. As illustrated in the recommended budget presentation, the flat funding portion of our budget that is particularly sensitive to these increases now represents less than one quarter of the total budget – down from almost one third when the Local Control Funding Formula (LCFF) was first introduced in 2013-14. Ultimately, our goal is to grow revenues such that we will have sufficient funding sources for these and other increased costs, without reliance on the stabilization reserve.

10. What is the funding source for our program at the County Jail?

The Marin County Jail Education Program serves incarcerated adults (ages 18 and over) on a voluntary basis, with students working towards earning a High School Equivalency Certificate or engaging in literacy or math skills support services. The educational services are provided by MCOE hourly staff.

Funding for this program was eliminated by the state with implementation of the Local Control Funding Formula (LCFF) in the 2013-14 year. Despite this, MCOE has continued to operate and fund the program as a service to the community, in support of those who desire to further their education during incarceration.

In collaboration with the Marin County Sheriff's Department, we have applied for funding for 2018-2019 through AB109 resources that are allocated to support services for inmates moved from the state prison system to local jails.

11. What can we expect regarding health care costs? Are there any impacts to health care costs due to the elimination of the individual mandate included in the recent federal tax reform?

MCOE sources employee health insurance coverage in concert with a group of Marin County school districts. Over the last year, three (3) of the health care consortium members have left the group to purchase health care insurance through a larger state-wide Joint Powers Authority. As a result, the few remaining members do not constitute a large enough group to leverage any purchasing power. In light of these changes, the MCOE will be investigating available options to ensure quality employee health insurance at a reasonable cost into the future.

MCOE caps the employer share of cost for health and welfare benefits; as a result, the budget does not contemplate increases in health and welfare costs.

12. What about the federal budget and the status regarding public education funding?

The federal government approved the budget for fiscal year 2018, providing funds for the 2018-19 budget for California schools, without the proposed cuts to education funding. The larger change to federal funding is related to the implementation of the Every Student Succeeds Act (ESSA). Beginning with the 2018-19 year local educational agencies (LEAs) will need to prepare a consolidated application for federal funding, a board-approved federal LCAP Addendum and the LCAP itself to apply for federal funds.

13. 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 15 retirees that receive this benefit; the annual cost to MCOE is about \$58,000.

Our most recent actuarial estimate of the plan liability is \$1.2 million based on a plan measurement date of June 30, 2017. This new study was performed in accordance with the new accounting standards effective in the 2017-18 fiscal year. The liability has grown by almost \$310,000 since the last study was performed largely as a result of required accounting change related to separating estimated costs into age-rated bands. 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 \$865,800 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 obligation funded. To that end we will be recommending a transfer to increase the assets in this dedicated fund to equal the new liability estimate.

Going forward we will amend accounting practices in accordance with the new accounting standard to accrue the liability as it is earned, thus ensuring that self-supporting programs are covering the full cost of doing business.

14. Why has Walker Creek's budget deficit persisted?

Historically the Walker Creek Ranch budget has cycled through periods of deficit spending. The most recent cycle has been driven by planned capital improvements (most notably wholesale bunk bed replacement and extensive roofing repair/replacement) and, to a lesser extent, a one-time salary reclassification of the classified positions at the Ranch. During this three (3)-year period, the Ranch Reserve Fund has gone from a high of \$1.1 Million to an expected level below \$500,000. The current Business Plan includes adjustments to the Ranch fee structure and expenditures that will eliminate long term deficit spending and return the Reserve Fund to its desired level above \$500,000. Ranch management is working closely with the Business Office and within the Business Plan to identify ways to meet our projections and achieve a balanced and thus sustainable budget over time.

15. How has our staffing and costs changed as a result of the Local Control and Accountability Plan (LCAP) approval process?

The 2018-19 final budget includes \$200,000 of state funding dedicated to LCAP and Differentiated Assistance work. While MCOE has received one-time funds towards this effort in one of the five years since the LCAP was introduced, this new funding stream is ongoing, allowing us to consider more permanent staffing for this important work. The LCAP oversight and approval process continues to evolve, as does our process to review and approve all 18 district LCAPs in Marin County.

Most of the staff resources necessary to accomplish the LCAP reviews have been drawn by collectively redirecting about 1.5 full-time equivalent (fte) of existing staff from across the Business and Education Services departments. We have supplemented this allocation with shared services contracts, most recently for 0.4 fte with the Larkspur Corte Madera School District.

As the California School Dashboard is fully implemented and the Differentiated Assistance model is developed, we anticipate our LCAP approval and oversight work will increase and evolve even further, similar to our experience of the evolution of the fiscal oversight model under AB1200.

16. We were informed there may be some delays in the Courtyard Project at the main office building. Has the cost of this project been included in the 2018-19 final budget? Are there any other facility projects contemplated in 2018-19? Will the state payment related to building the Community School come through? Is that included in the budget?

The Courtyard Project has not been included in the final 2018-19 budget, however, the resources to perform the project have been set aside in a capital reserve fund. In addition to this project, funds have also been reserved in anticipation of work related to facilities used for the regional special education program as noted above. As these facility related transactions become measurable, budget revisions will be brought forward.

The MCOE has a balance of approximately \$1.8 million Deferred Maintenance Fund to support deferred maintenance and \$16.8 million in the Capital Reserve Fund to support priority facilities improvements. In addition, MCOE was recently advised that the application for state funding to help defray the cost of building Marin's Community School has been added to the state workload list – moving us closer to eventual reimbursement of approximately \$1.4 million. Once received, these funds will replenish the capital reserve fund. We are optimistic this additional state funding could be received in 2018-19, although the budget does not include any state facilities funding.

Separately from the Capital Reserve / Deferred Maintenance Fund, MCOE has been approved for \$259,193 for Proposition 39 Energy Efficiency Upgrades. The Proposition 39 Funds are included in the budget, and must be

encumbered by June 30, 2019, with projects completed by June 30, 2020. A number of other priority facilities projects have been identified and are under review.

17. Why and how do we use professional experts?

MCOE has a long standing practice of providing experts in certain circumstances with individuals who have particular skills, knowledge or professional expertise. The need and underlying services are typically short-term in nature, and often consist of helping the County Office or a school district transition itself through periods of change. With respect to our Districts, we act as a central clearinghouse for such services, facilitating the matching of available experts with those in need of assistance.

Services provided include conducting training sessions for staff, filling positions on an interim basis for school districts at the administrative and support services levels at district cost, and professional development for new and developing administrators across the county.

18. I see a reference to Regional Occupational Program (ROP) in the budget, does that program still exist?

Though state funding designated for Regional Occupational Programs no longer existed after the implementation of LCFF, MCOE has prioritized the maintaining of some of the programs that were formerly fund by ROP resources. The classes have been maintained because they have high student and school demand, are aligned with emerging employment opportunities in our region and have industry support. In 2018-19, MCOE will directly operate Auto Technology Classes at Terra Linda, San Rafael and Tamalpais High Schools; Medical Assisting at Terra Linda High School; Digital Communications and Multi-Media at Sir Francis Drake High School; Construction Technology offered countywide; and Virtual Reality/Design classes at the new XR Marin Center.

Programs are funded through the MCOE General Fund or through grants. In addition, MCOE continues to partially fund, at annually diminishing levels, former ROP classes in school districts including Agricultural Welding at Tomales High School; Engineering in the Tam District and Biotechnology and Engineering in the Novato Unified School District. Districts know that this funding is being reduced over time so they can prepare alternative funding sources for their programs.

19. Will we be overstaffed if the districts do not take advantage of our induction program?

If the districts do not take advantage of the Marin County Induction program we do not anticipate being overstaffed, as we will re-deploying staff to other projects that are currently assisted by professional experts or retirees. The administrative and support staff of the induction program are multi-funded and already engaged in work outside of Induction so this shift would be easily implemented.

20. What is the actual cost to operate the academic competitions?

The final 2018-19 budget includes \$55,900 to support academic competitions.

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

We anticipate the next grant cycle for Schools Rule Marin will distribute \$750,000, or approximately \$23 per student, to the 18 public school districts and four (4) charter schools in Marin County.

22. Will there be additional costs related to the Grant Grover settlement? Are those included in the budget?

There are no additional known costs related to the Grant Grover settlement. The actual final cost of the settlement was posted to the 2017-18 accounts, leaving a liability equal to the final installment to be settled in 2018-19. As a result the 2018-19 budget does not include any impact due to the settlement.

**Marin County Office of Education
Grants Comparison 2017-2018 to 2018-2019**

Attachment A

Grant	2017-18	2018-19	Grantor	2018-19 Personnel Costs
Education Services				
*Regional System of District and School Support (RSDSS) Grant to support regional coordination and collaboration of services through the RSDSS office for regional Title I low-performing schools.	\$20,748	\$0	State	\$0
Early Childhood Education Quality Improvement Project Grant to support the Early Childhood Education Quality Improvement Project.	\$500,000	\$500,000	Marin Community Foundation	\$387,928
Pre K-3rd /Grade Initiative Grant to support the coordination of PreK-3 rd /Grade collaborative projects in four target districts.	\$264,906	\$460,000	Marin Community Foundation	\$367,592
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	\$195,870
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$162,624	\$162,624	Marin Community Foundation	\$102,090
*Williams and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$45,000	\$45,000	Hewlett Foundation	\$0
*County-wide Wellness Project Grant to build countywide wellness capacity and sustainability focused on healthy eating active living.	\$2,000	\$0	County of Marin	\$0
*County-wide Wellness Kaiser Community Benefit Program Grant to build countywide wellness capacity and sustainability focused on healthy eating active living.	\$20,000	\$0	Kaiser Permanente	\$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.	\$311,728	\$311,728	First Five	\$224,795
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	\$9,554
*Data Collectors Grant for direct services to classrooms in the PreK-3 Early School Success Initiative through direct student observation and collection of EduSnap data over a period of one year.	\$105,818	\$148,376	Marin Community Foundation	\$122,214
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$65,450	\$64,654	Federal	\$30,821
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$53,667	\$54,472	Federal	\$42,368
Title II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$3,686	\$3,686	Federal	\$0
Title III Limited English To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.	\$60,791	\$60,791	Federal	\$0

2018-2019 Final Budget
June 26, 2018

**Marin County Office of Education
Grants Comparison 2017-2018 to 2018-2019**

Attachment A

Grant	2017-18	2018-19	Grantor	2018-19 Personnel Costs
Title III Part A Immigrant Grant to provide supplementary programs and services to eligible immigrant students.	\$605	\$565	Federal	\$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.	\$37,638	\$18,000	State	\$15,675
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.	\$37,000	\$30,750	State	\$26,779
Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance 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	\$30,750	State	\$26,779
Tobacco-Use Prevention Education (TUPE) Grades 6-12 Funding to reduce youth tobacco use by educating youth on healthful tobacco-related decisions through tobacco-specific instructions and activities.	\$177,260	\$177,260	State	\$62,272
Tobacco-Use Prevention Education (TUPE) (Prop 56) Local Assistance A portion of the funding will be used by the California Department of Education (CDE) for the purpose of school programs to prevent and reduce the use of tobacco products by young people.	\$70,939	\$0	State	\$0
*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.	\$0	\$75,000	State	\$38,168
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.	\$126,154	\$126,154	State	\$45,933
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$70,000	\$71,400	First 5 Marin	\$56,742
Education Services Total	\$2,593,164	\$2,760,860		\$1,755,580
Special Education				
Dedication to Special Education To support the Technology Resource Center of Marin.	\$270,900	\$183,000	Dedication to Special Education (DSE)	\$33,636
Dedication to Special Education To support Special Education Programs county-wide.	\$125,931	\$86,000	Special Education Local Plan Area (SELPA)	\$58,146
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$5,604,976	\$5,601,626	Federal	\$378,242
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three to five.	\$267,448	\$267,448	Federal	\$49,716

2018-2019 Final Budget
June 26, 2018

**Marin County Office of Education
Grants Comparison 2017-2018 to 2018-2019**

Attachment A

Grant	2017-18	2018-19	Grantor	2018-19 Personnel Costs
IDEA Preschool Local Entitlement, Part B Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.	\$869,892	\$869,892	Federal	\$161,703
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.	\$373,652	\$375,411	Federal	\$0
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,543	\$1,600	Federal	\$0
IDEA Early Intervention Grant, Part C Grant to plan and implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.	\$252,596	\$252,596	Federal	\$200,377
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.	\$15,823	\$15,823	Federal	\$13,780
Transition Partnership Program (TPP) Grant To provide vocational rehabilitation services to significantly disabled high school students.	\$79,100	\$79,100	California Department of Rehabilitation	\$59,705
Mental Health Services The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.	\$1,945,898	\$2,004,160	State	\$536,651
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.	\$129,425	\$129,425	State	\$111,663
Special Education Totals	\$9,937,184	\$9,866,081		\$1,603,619
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 .	\$333,267	\$333,267	County of Marin Probation Department	\$272,062
California Department of Education, Carl D. Perkins Vocational career grant to serve at-risk students in Alternative Education programs.	\$6,000	\$0	Federal	\$0
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.	\$162,811	\$162,811	Federal	\$18,515

**Marin County Office of Education
Grants Comparison 2017-2018 to 2018-2019**

Attachment A

Grant	2017-18	2018-19	Grantor	2018-19 Personnel Costs
NCLB Title I Part D <i>Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities.</i>	\$70,910	\$70,910	Federal	\$32,052
Alternative Education Totals	\$572,988	\$566,988		\$322,629
Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE) <i>To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.</i>	\$281,694	\$255,000	State	\$138,569
Fullerton Foundation Grant <i>Grant for students who are in alternative education schools or who came from economically disadvantaged backgrounds.</i>	\$20,000	\$0	Fullerton Foundation	\$0
Northern CA Career Pathways Grant <i>Grant to prepare students to enter post-secondary education, provide career and training opportunities in the county</i>	\$16,340	\$0	Northern CA Career Pathway Alliance	\$0
College of Marin, AB86 <i>Grant to provide consulting service to prepare an inventory of Regional Programs for adults.</i>	\$140,000	\$140,000	College of Marin	\$4,597
ROP / STC Totals	\$458,034	\$395,000		\$143,166
Other Grants				
Clean Energy <i>To improve energy efficiency and create clean energy jobs.</i>	\$264,415	\$0	State	\$0
Other Grants Totals	\$264,415	\$0		\$0
Total	\$13,825,785	\$13,588,929		\$3,824,994

FUND SUMMARY

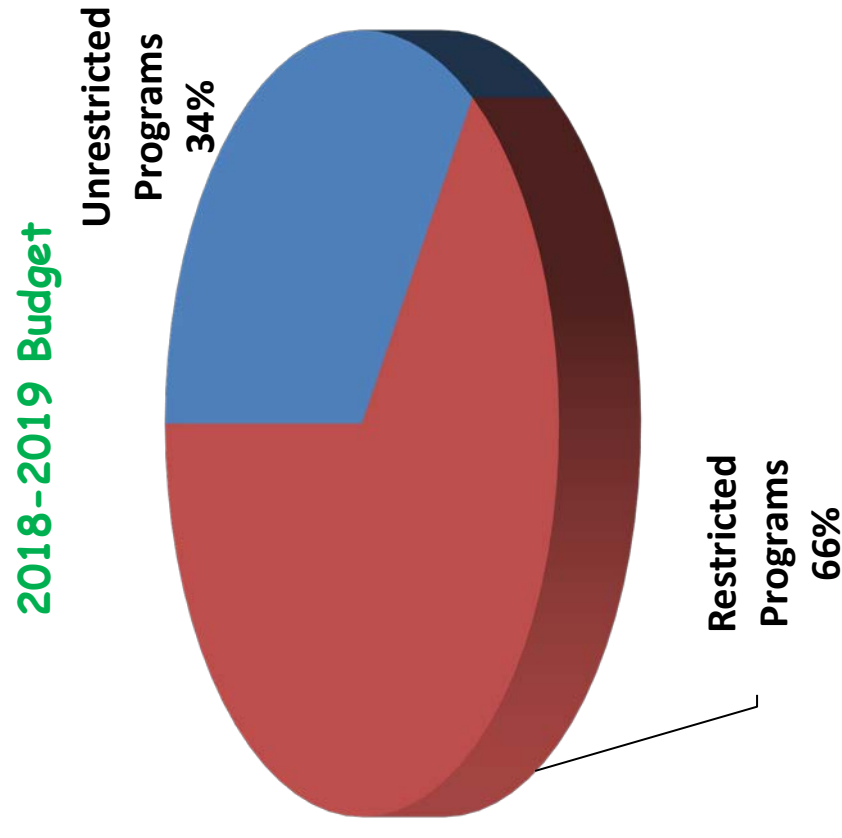
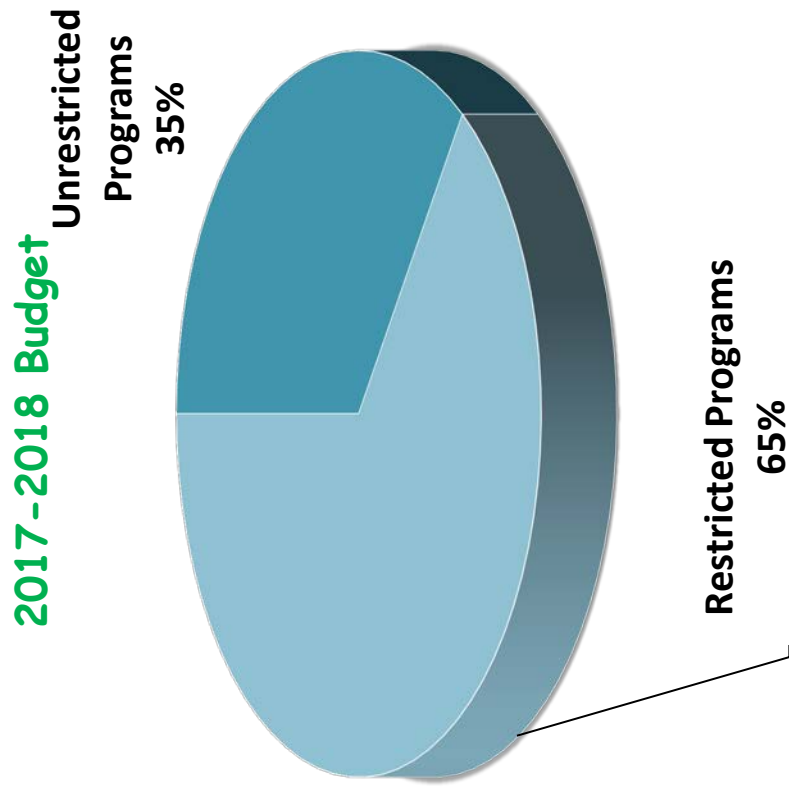
**Marin County Office of Education
2018-19 Budget
Fund Summary**

	Unrestricted	Restricted	Total
REVENUES:			
LCFF Sources	10,431,729	7,964,635	18,396,364
Federal Revenues		2,248,064	2,248,064
Other State Revenues	252,828	3,486,528	3,739,356
Other Local Revenues	4,657,575	12,313,020	16,970,595
TOTAL REVENUES	15,342,132	26,012,247	41,354,379
EXPENDITURES:			
Certificated Salaries	2,922,235	8,167,390	11,089,625
Classified Salaries	6,290,514	5,106,293	11,396,807
Employee Benefits	3,674,775	5,321,961	8,996,736
Books and Supplies	409,448	413,598	823,046
Services, Other Operating Expenses	2,890,964	5,926,249	8,817,213
Capital Outlay	-	-	-
Other Outgo			-
Direct Support/Indirect Costs	(2,014,176)	2,014,176	-
TOTAL EXPENDITURES	14,173,761	26,949,666	41,123,427
<i>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</i>	<i>1,168,371</i>	<i>(937,419)</i>	<i>230,952</i>
OTHER FINANCING SOURCES/USES:			
Interfund Transfers In	456,866		456,866
Interfund Transfers Out		25,000	25,000
Other Sources			-
Other Uses			-
Contributions	(777,360)	777,360	-
TOTAL OTHER FINANCING SOURCES/USES	(320,494)	752,360	431,866
<i>Net Increase (Decrease) in Fund Balance</i>			<i>662,818</i>
FUND BALANCE:			
BEGINNING BALANCE (Est.)	22,312,137	5,474,980	27,787,117
BEGINNING BALANCE FIXED ASSETS			
ENDING BALANCE	23,160,015	5,289,920	28,449,935

General Fund Summary Comparison

Expenditures by Source

2018-2019 Budget



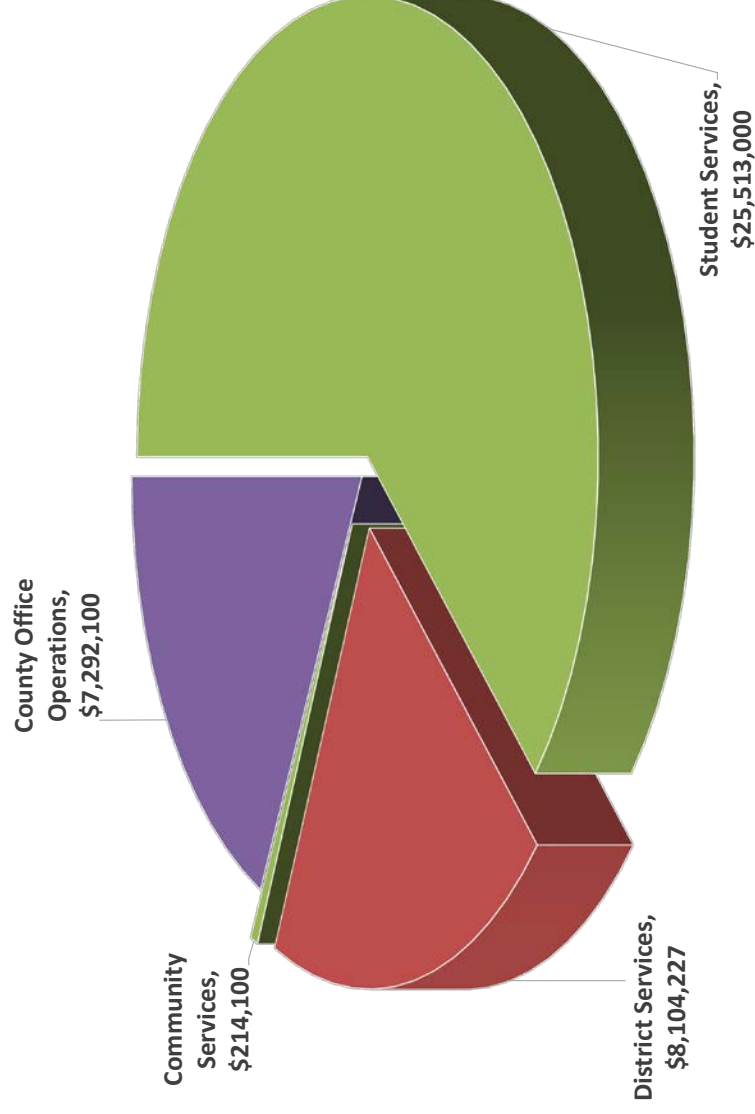
**Marin County Office of Education
2018-19 Budget
General Fund Summary**

	Student Services	District Services	Community Services	County Office Operations	Total
REVENUES:					
LCFF Sources	1,097,241	2,173,275	-	2,796,513	6,067,029
LCFF Transfers	7,212,306	-		849,280	8,061,586
Excess Property Taxes				2,339,748	2,339,748
LCFF Hold Harmless				1,917,919	1,917,919
Federal Revenues	2,140,022	83,042		25,000	2,248,064
Other State Revenues	2,455,324	513,760		780,354	3,749,438
Other Local Revenues	11,547,035	4,211,161	183,000	1,029,399	16,970,595
TOTAL REVENUES	24,451,928	6,981,238	183,000	9,738,213	41,354,379
EXPENDITURES:					
Certificated Salaries	8,466,073	1,196,235	-	1,427,317	11,089,625
Classified Salaries	4,770,307	3,056,578	49,586	3,520,336	11,396,807
Employee Benefits	4,731,518	1,526,057	10,150	2,729,011	8,996,736
Books and Supplies	397,095	127,137	66,114	232,700	823,046
Services, Other Operating Expenses	5,306,693	1,814,380	88,250	1,607,890	8,817,213
Capital Outlay	-	-			-
Direct Support/Indirect Costs	1,841,314	383,840		(2,225,154)	0
TOTAL EXPENDITURES	25,513,000	8,104,227	214,100	7,292,100	41,123,427
Excess (Deficiency) of Revenues Over Expenditures	(1,061,072)	(1,122,989)	(31,100)	2,446,113	230,952
Before Other Financing Sources and Uses					
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In				456,866	456,866
Interfund Transfers Out				25,000	25,000
Other Sources					-
Other Uses					-
Contributions to Restricted Programs					-
TOTAL OTHER FINANCING SOURCES/USES				431,866	431,866
Net Increase (Decrease) in Fund Balance	(1,061,072)	(1,122,989)	(31,100)	2,877,979	662,818
FUND BALANCE:					
BEGINNING BALANCE (Est.)					27,787,117
ENDING BALANCE					28,449,935
Components of Ending Fund Balance:					
Restricted					5,474,980
Committed for Stabilization Arrangements					20,506,049
Reserve for Economic Uncertainties					2,468,906

Marin County Office of Education

Expenditures by Department

2018-2019 Budget



Total \$41,123,427

STUDENT SERVICES

**Marin County Office of Education
2018-19 Budget
Student Service Programs**

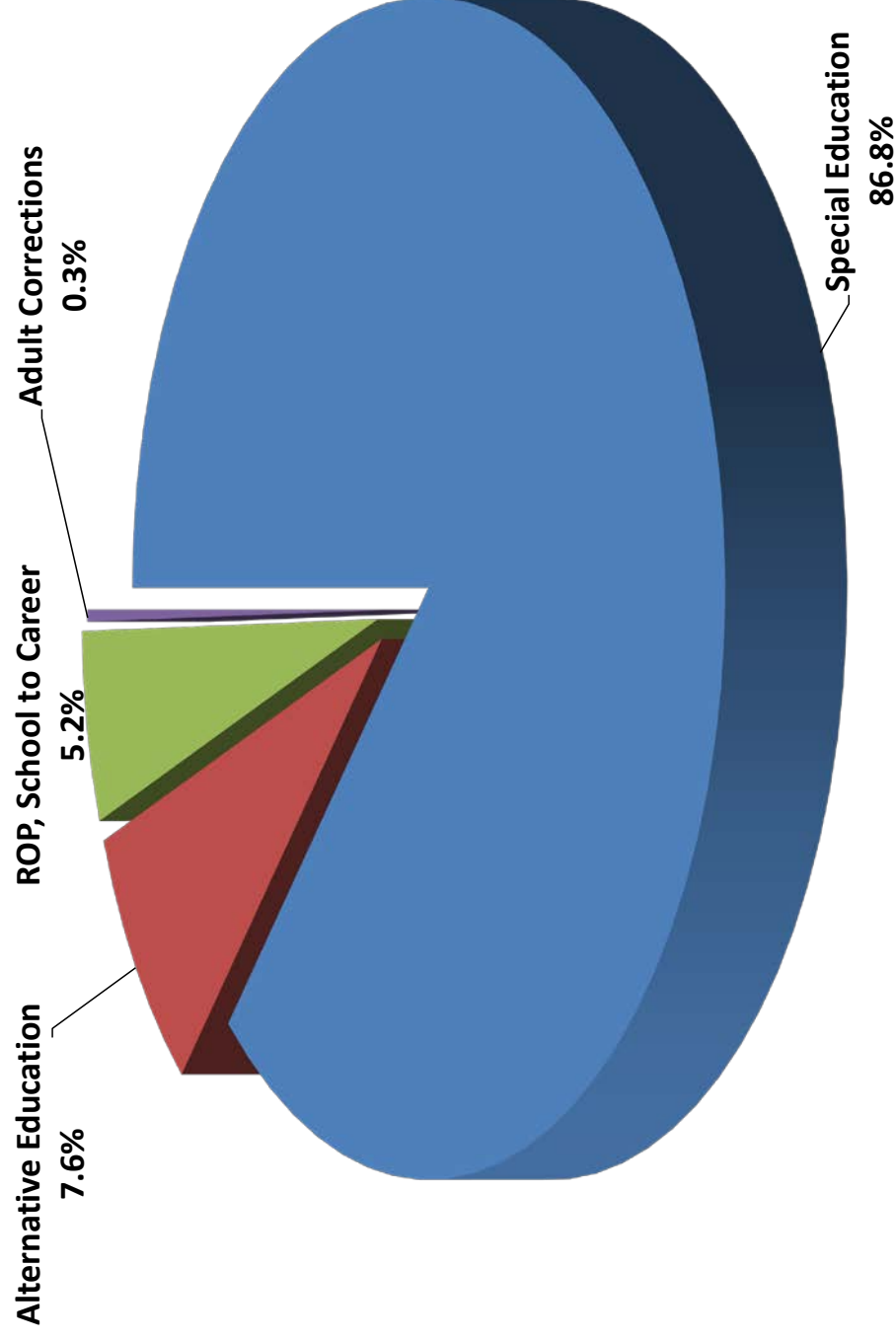
	Special Education	Alternative Education	ROP, School to Career	Adults in Corrections	Total
REVENUES:					
LCFF Sources		1,097,241			1,097,241
LCFF Transfer	7,212,306	-			7,212,306
Excess Property Taxes					-
Federal Revenues	1,906,301	233,721	-		2,140,022
Other State Revenues	2,143,832	29,798	281,694		2,455,324
Other Local Revenues	10,698,011	533,267	315,757		11,547,035
TOTAL REVENUES	21,960,450	1,894,027	597,451	-	24,451,928
EXPENDITURES:					
Certificated Salaries	7,443,097	681,640	287,268	54,068	8,466,073
Classified Salaries	4,228,341	277,613	257,216	7,137	4,770,307
Employee Benefits	4,139,031	333,345	245,144	13,998	4,731,518
Books and Supplies	263,559	104,644	28,892		397,095
Services, Other Operating Expenses	4,529,456	416,093	361,144		5,306,693
Capital Outlay	-				-
Direct Support/Indirect Costs	1,548,769	133,840	151,185	7,520	1,841,314
TOTAL EXPENDITURES	22,152,253	1,947,175	1,330,849	82,723	25,513,000
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	(191,803)	(53,148)	(733,398)	(82,723)	(1,061,072)

* Funded from Medical Carry-Over dollars

Student Programs

Expenditures by Source

2018-2019 Budget



Final MCOE 2018-19 Budget
June 26, 2018

Total \$25,513,000

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 36 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 20 different campuses around the 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 four hundred 400 students within Marin County.

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5001	SPECIAL EDUCATION-UNSPECIFIED
8000		REVENUE & OTHER FINANCING SRCS	7,079,287				
8100		FEDERAL REVENUE	1,846,944	14,939		7,115,355	
8200		FEDERAL REVENUE OTHER	82,786			1,827,201	
8300		STATE REVENUE	538,392	532,753		82,786	
8500		STATE REVENUE	856,938	573,302		617,050	
8600		LOCAL REVENUE	4,160	20,825		989,140	
8700		OTHER LOCAL REVENUE	7,126,665	2,984,521		8,693,800	
8900		OTHER FINANCING SOURCES		829-			
		TOTAL: 8xxx	17,535,172	4,125,510		19,325,332	
1100		CERTIFICATED TEACHERS SALARIES	5,015	2,725			
1200		CERT PUPIL SUPPORT SALARY	524,581	528,214		772,224	
1300		CERTIFICATED SUPERV & ADM SAL	655,799	658,055		776,067	
1900		OTHER CERTIFICATED SALARIES	72,601	42,675		9,000	
		TOTAL: 1xxx	1,257,996	1,231,669		1,557,291	
2200		CLASSIFIED SUPPORT SALARIES	60,658	57,318		72,567	
2300		CLASSIFIED SUPERV & ADMIN SAL	58,000-				
2400		CLERICAL & OFFICE SALARIES	276,092	239,207		290,258	
2900		OTHER CLASSIFIED SALARIES	87,342	82,322		83,440	
		TOTAL: 2xxx	366,092	378,846		446,265	
3100		STRS	269,568	171,966		356,413	
3200		PERS	65,866	54,474		80,611	
3300		OASDI/MEDICARE	50,682	43,936		56,747	
3400		HEALTH & WELFARE DO NOT USE	738,269-	169,695		478,733-	
3500		SUI	841	785		1,022	
3600		WRS COMP	37,510	35,006		38,607	
3700		RETIREE BENEFITS	6,430	5,979		8,344	
3900		OTHER BENEFITS	5,538	1,925		2,100	
		TOTAL: 3xxx	301,835-	483,767		65,111	
4300		MATERIALS & SUPPLIES	291,289	225,355		266,257	
4400		NONCAPITALIZED EQUIPMENT	71,745	53,015		25,000	
		TOTAL: 4xxx	363,034	278,369		291,257	
5100		SUBAGREEMENT FOR SERVICE	1,060,185	172,730		1,154,073	
5200		TRAVEL & CONFERENCES	69,734	19,136		17,876	
5300		DUES & MEMBERSHIPS	550	550		550	
5500		OPERATION & HOUSEKEEPING SERV	52,003	37,883		43,000	
5600		RENTALS LEASES & REPAIRS	237,411	194,657		244,201	
5700		DIRECT COST TRANSFERS	14,925	1,425		12,500	
5800		PROF/CONSULTG SVCS & OPER EXPEN	770,734	454,376		719,470	
5900		COMMUNICATIONS	35,650	14,696		26,900	
		TOTAL: 5xxx	2,241,192	895,453		2,218,570	
		*SUB-TOTAL:1000-5999	3,926,479	3,268,104		4,578,494	
6200		BUILDINGS & IMPROVEMNT OF BLDG	69,043	69,065			
6400		EQUIPMENT	12,750				
		TOTAL: 6xxx	81,793	69,065			
		*SUB-TOTAL:1000-6999	4,008,272	3,337,170		4,578,494	

FUND	:01	GENERAL FUND	GOAL			:5001	SPECIAL EDUCATION-UNSPECIFIED
			2017-2018	2017-2018	2018-2019		
			Budget	Actual	Budget		

7300		TRANSFERS OF INDIRECT COSTS	1,111,265		1,267,541		
		TOTAL: 7xxx	1,111,265		1,267,541		

*SUB-TOTAL:	1000-7999		5,119,537	3,337,170	5,846,035		

FUND :01		GENERAL FUND		GOAL :5002		LOW INCIDENCE EQUIPMENT	
		2017-2018	2017-2018	2018-2019			
		Budget	Actual	Budget			
-----		-----					
8300	STATE REVENUE	121,531		119,970			
	TOTAL: 8xxx	121,531		119,970			

FUND	:01	GENERAL FUND	GOAL				ADR TRAINING (MCOE ONLY)	
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
2900		OTHER CLASSIFIED SALARIES						
		TOTAL: 2xxx	16,931	13,000	10,792			
			16,931	13,000	10,792			
3200		PERS	2,631	1,352	1,949			
3300		OASDI/MEDICARE	1,296	666	825			
3500		SUI	7	4	5			
3600		WRS COMP	377	194	208			
		TOTAL: 3xxx	4,311	2,217	2,988			
5200		TRAVEL & CONFERENCES	8,096					
		TOTAL: 5xxx	8,096					
*SUB-TOTAL:1000-5999								
			29,338	15,217	13,780			
7300		TRANSFERS OF INDIRECT COSTS	4,231		2,043			
		TOTAL: 7xxx	4,231		2,043			
*SUB-TOTAL:1000-7999								
			33,569	15,217	15,823			

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5211	OT EI SVCS (AB602)	MCOE ONLY
2100		CLASSIFIED INSTRUCTIONAL SALAR	168,968	164,284		310,147		
2900		OTHER CLASSIFIED SALARIES	168,968	164,523		310,147		
		TOTAL: 2xxx						
3200		PERS	26,242	25,503		56,020		
3300		OASDI/MEDICARE	12,926	12,592		23,730		
3400		HEALTH & WELFARE DO NOT USE	3,152	2,492		48,240		
3500		SUI	84	84		157		
3600		WRS COMP	3,768	3,741		5,975		
3700		RETIREE BENEFITS	748	698		1,450		
3900		OTHER BENEFITS	3,600	3,300		3,600		
		TOTAL: 3xxx	50,521	48,410		139,173		
4300		MATERIALS & SUPPLIES	850	830		850		
		TOTAL: 4xxx	850	830		850		
5200		TRAVEL & CONFERENCES	600	341		600		
5800		PROF/CONSLTG SVCS & OPER EXPEN	11,200	11,200		11,200		
		TOTAL: 5xxx	11,800	11,541		11,800		
		*SUB-TOTAL:1000-5999	232,139	225,304		461,970		

FUND	:01	GENERAL FUND	GOAL		INFANTS
			2017-2018 Actual	2018-2019 Budget	
8300	STATE REVENUE				
	TOTAL: 8xxx		316,358	380,474	
			316,358	380,474	
1100	CERTIFICATED TEACHERS SALARIES		118,732	432,171	
1900	OTHER CERTIFICATED SALARIES		495		
	TOTAL: 1xxx		119,227	432,171	
2100	CLASSIFIED INSTRUCTIONAL SALAR		77,783	91,230	
2400	CLERICAL & OFFICE SALARIES		24,142	24,190	
2900	OTHER CLASSIFIED SALARIES		22,080	28,049	
	TOTAL: 2xxx		124,005	143,469	
3100	STRS		17,149	96,958	
3200	PERS		15,109	19,266	
3300	OASDI/MEDICARE		8,554	17,245	
3400	HEALTH & WELFARE DO NOT USE		24,618	80,576	
3500	SUI		116	292	
3600	WRS COMP		5,155	11,089	
3700	RETIREE BENEFITS		985	1,538	
	TOTAL: 3xxx		71,686	226,964	
4300	MATERIALS & SUPPLIES		3,326	3,505	
	TOTAL: 4xxx		3,326	3,505	
5200	TRAVEL & CONFERENCES		4,983	5,200	
5800	PROF/CONSLTG SVCS & OPER EXPEN		16,667	15,985	
	TOTAL: 5xxx		21,649	21,185	
	*SUB-TOTAL:1000-5999		339,894	827,294	
7300	TRANSFERS OF INDIRECT COSTS		407	81,759	
	TOTAL: 7xxx		407	81,759	
	*SUB-TOTAL:1000-7999		340,300	909,053	

FUND	:01	GENERAL FUND	GOAL	:5730	PRESCHOOL
			2017-2018	2018-2019	
			Actual	Budget	
2100		CLASSIFIED INSTRUCTIONAL SALAR	500	500	
2400		CLERICAL & OFFICE SALARIES	36,213	36,285	
		TOTAL: 2xxx	36,713	36,785	
3100		STRS	203,889	108,809	
3200		PERS	5,703	5,624	
3300		OASDI/MEDICARE	2,808	2,770	
3400		HEALTH & WELFARE DO NOT USE	5,904	5,651	
3500		SUI	18	18	
3600		WRS COMP	818	807	
3700		RETIREE BENEFITS	195	189	
		TOTAL: 3xxx	219,335	126,428	
4300		MATERIALS & SUPPLIES	3,900	3,000	
		TOTAL: 4xxx	3,900	3,000	
5200		TRAVEL & CONFERENCES	2,000	1,120	
		TOTAL: 5xxx	2,000	1,120	
*SUB-TOTAL:1000-5999			261,948	165,213	
7300		TRANSFERS OF INDIRECT COSTS	25,030	18,605	
		TOTAL: 7xxx	25,030	18,605	
*SUB-TOTAL:1000-7999			286,978	183,818	

FUND	:01	GENERAL FUND	GOAL		PRESCHOOL SEVERE
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
1100		CERTIFICATED TEACHERS SALARIES	273,140	219,028	275,083
		TOTAL: 1xxx	273,140	219,028	275,083
2100		CLASSIFIED INSTRUCTIONAL SALAR	159,776	163,013	125,181
		TOTAL: 2xxx	159,776	163,013	125,181
3100		STRS	39,415	31,297	44,784
3200		PERS	24,815	23,233	22,613
3300		OASDI/MEDICARE	16,183	14,873	13,570
3400		HEALTH & WELFARE DO NOT USE	65,045	56,118	68,028
3500		SUI	217	191	203
3600		WRS COMP	9,656	8,516	7,713
3700		RETIREE BENEFITS	1,986	1,786	1,735
		TOTAL: 3xxx	157,316	136,015	158,646
4300		MATERIALS & SUPPLIES	1,315	791	1,150
		TOTAL: 4xxx	1,315	791	1,150
*SUB-TOTAL:1000-5999			591,547	518,847	560,060

FUND	:01	GENERAL FUND	GOAL		:5732	PRESCHOOL NON-SEVERE
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	

1100		CERTIFICATED TEACHERS SALARIES				
		TOTAL: 1xxx	271,356	212,139	113,461	
			271,356	212,139	113,461	

2100		CLASSIFIED INSTRUCTIONAL SALAR				
		TOTAL: 2xxx	129,006	125,048	82,662	
			129,006	125,048	82,662	

3100		STRS	39,156	30,042	18,472	
3200		PERS	20,037	18,707	14,932	
3300		OASDI/MEDICARE	13,804	12,296	7,972	
3400		HEALTH & WELFARE DO NOT USE	58,345	48,756	46,467	
3500		SUI	199	170	100	
3600		WKS COMP	8,928	7,582	3,780	
3700		RETIREE BENEFITS	2,026	1,659	1,123	
3900		OTHER BENEFITS	3,600	2,940	3,600	
		TOTAL: 3xxx	146,096	122,152	96,446	

4300		MATERIALS & SUPPLIES	1,756	574	1,550	
		TOTAL: 4xxx	1,756	574	1,550	

5200		TRAVEL & CONFERENCES	1,600	69	1,600	
		TOTAL: 5xxx	1,600	69	1,600	

*SUB-TOTAL:1000-5999			549,814	459,983	295,719	

FUND	:01	GENERAL FUND	GOAL		PRESCHOOL AUTISTIC
			2017-2018	2018-2019	
			Budget	Actual	Budget
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	329,933	327,340	396,991
			329,933	327,340	396,991
2100		CLASSIFIED INSTRUCTIONAL SALAR			
		TOTAL: 2xxx	264,351	271,007	273,453
			264,351	271,007	273,453
3100		STRS	47,610	46,125	64,632
3200		PERS	41,056	38,624	49,396
3300		OASDI/MEDICARE	25,008	23,097	26,685
3400		HEALTH & WELFARE DO NOT USE	78,015	75,382	136,056
3500		SUI	237	303	341
3600		WRS COMP	13,252	13,484	12,919
3700		RETIREE BENEFITS	2,981	2,788	3,480
3900		OTHER BENEFITS	7,200	6,600	7,200
		TOTAL: 3xxx	215,418	206,404	300,708
4300		MATERIALS & SUPPLIES	1,886	990	1,800
		TOTAL: 4xxx	1,886	990	1,800
*SUB-TOTAL:1000-5999			811,588	805,741	972,952

FUND	:01	GENERAL FUND	GOAL	:5734	PRESCHOOL DIS
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
1100		265,033	225,923	199,992	
	TOTAL: 1xxx	265,033	225,923	199,992	
3100		38,245	32,595	32,561	
3300	STRS	3,843	3,070	2,901	
3400	OASDI/MEDICARE	26,210	20,495	19,789	
3500	HEALTH & WELFARE DO NOT USE	133	113	101	
3600	SUI	5,910	5,036	3,854	
3700	WKRS COMP	1,099	791	838	
	RETIREE BENEFITS	75,441	62,101	60,045	
	TOTAL: 3xxx				
4300	MATERIALS & SUPPLIES	1,900	908	1,900	
	TOTAL: 4xxx	1,900	908	1,900	
5200	TRAVEL & CONFERENCES	120	119		
	TOTAL: 5xxx	120	119		
	*SUB-TOTAL:1000-5999	342,494	289,051	261,937	

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5735	SDC SH K-8
1100		CERTIFICATED TEACHERS SALARIES	919,910	905,488	2018-2019 Budget		
TOTAL: 1xxx			919,910	905,488	1,021,013		
2100		CLASSIFIED INSTRUCTIONAL SALAR	809,322	619,409	906,357		
TOTAL: 2xxx			809,322	619,409	906,357		
3100		STRS	132,746	114,549	166,229		
3200		PERS	125,696	109,969	163,715		
3300		OASDI/MEDICARE	75,256	63,227	84,173		
3400		HEALTH & WELFARE DO NOT USE	340,893	253,620	410,334		
3500		SUI	866	766	985		
3600		WKRS COMP	38,563	34,139	37,138		
3700		RETIREE BENEFITS	9,235	7,577	10,760		
3900		OTHER BENEFITS	3,600	3,300	3,600		
TOTAL: 3xxx			726,855	587,147	876,933		
4300		MATERIALS & SUPPLIES	4,500	2,961	4,500		
TOTAL: 4xxx			4,500	2,961	4,500		
*SUB-TOTAL:1000-5999			2,460,587	2,115,005	2,808,803		

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5736	SDC SH 9-12
1100		CERTIFICATED TEACHERS SALARIES	982,755	981,442	2018-2019 Budget		
		TOTAL: 1xxx	982,755	981,442	890,914		
2100		CLASSIFIED INSTRUCTIONAL SALAR	475,019	470,740	566,044		
		TOTAL: 2xxx	475,019	470,740	566,044		
3100		STRS	141,813	125,973	145,046		
3200		PERS	73,773	86,550	102,246		
3300		OASDI/MEDICARE	50,588	55,758	56,241		
3400		HEALTH & WELFARE DO NOT USE	224,512	213,793	294,066		
3500		SUI	731	728	741		
3600		WRS COMP	32,509	32,440	28,074		
3700		RETIREE BENEFITS	7,685	6,979	8,095		
3900		OTHER BENEFITS	3,600	3,000	3,600		
		TOTAL: 3xxx	535,211	525,221	638,108		
4300		MATERIALS & SUPPLIES	5,233	3,499	4,492		
		TOTAL: 4xxx	5,233	3,499	4,492		
5200		TRAVEL & CONFERENCES	104	43			
5800		PROF/CONSLTG SVCS & OPER EXPEN	108	100			
		TOTAL: 5xxx	212	143			
*SUB-TOTAL:1000-5999			1,998,430	1,981,044	2,099,558		

FUND	:01	GENERAL FUND	GOAL		:5737	AUTISTIC ELEM
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
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1100		CERTIFICATED TEACHERS SALARIES	296,409	294,907	471,830	
1200		CERT PUPIL SUPPORT SALARY	236,304	222,328		
1300		CERTIFICATED SUPERV & ADM SAL	20,642	20,642		
		TOTAL: 1xxx	553,355	537,877	471,830	
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2100		CLASSIFIED INSTRUCTIONAL SALAR	267,474	273,627	475,981	
		TOTAL: 2xxx	267,474	273,627	475,981	
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3100		STRS	79,850	77,043	76,817	
3200		PERS	41,542	40,525	85,977	
3300		OASDI/MEDICARE	28,484	28,535	43,275	
3400		HEALTH & WELFARE DO NOT USE	142,806	124,098	230,370	
3500		SUI	410	406	485	
3600		WKS COMP	18,305	18,088	18,263	
3700		RETIREE BENEFITS	4,543	3,892	5,821	
		TOTAL: 3xxx	315,939	292,588	461,007	
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4300		MATERIALS & SUPPLIES	2,669	643	2,669	
		TOTAL: 4xxx	2,669	643	2,669	
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5800		PROF/CONSLTG SVCS & OPER EXPEN	150	150		
		TOTAL: 5xxx	150	150		
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*SUB-TOTAL:1000-5999			1,139,587	1,104,885	1,411,487	

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5738	2018-2019 Budget
1100		CERTIFICATED TEACHERS SALARIES	160,097	157,717			100,813
		TOTAL: 1xxx	160,097	157,717			100,813
2100		CLASSIFIED INSTRUCTIONAL SALAR	252,968	210,920			78,535
		TOTAL: 2xxx	252,968	210,920			78,535
3100		STRS	23,102	22,497			16,413
3200		PERS	39,288	30,917			14,185
3300		OASDI/MEDICARE	21,674	15,299			7,474
3400		HEALTH & WELFARE DO NOT USE	101,504	83,554			34,014
3500		SUI	208	184			91
3600		WKRS COMP	9,211	8,217			3,456
3700		RETIREE BENEFITS	2,750	2,171			924
		TOTAL: 3xxx	197,736	162,839			76,556
4300		MATERIALS & SUPPLIES	1,000	993			1,000
		TOTAL: 4xxx	1,000	993			1,000
		*SUB-TOTAL:1000-5999	611,801	532,469			256,904

COMPARATIVE BUDGET REPORT

FUND :01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	AGE 5-22 SEVERE
				:5750	
1100	CERTIFICATED TEACHERS SALARIES	41,520	44,970	41,520	
	TOTAL: 1xxx	41,520	44,970	41,520	
2100	CLASSIFIED INSTRUCTIONAL SALAR	104,245	94,775	69,331	
	TOTAL: 2xxx	104,245	94,775	69,331	
3100	STRS	79,674	4,151	212,669	
3200	PERS	16,191	11,654	12,523	
3300	OASDI/MEDICARE	8,576	8,279	5,907	
3400	HEALTH & WELFARE DO NOT USE	21,833	9,478	12,060	
3500	SUI	72	70	56	
3600	WRS COMP	3,251	3,115	2,136	
3700	RETIREE BENEFITS	508	243	246	
	TOTAL: 3xxx	130,105	36,990	245,597	
4300	MATERIALS & SUPPLIES	7,235	962	422	
	TOTAL: 4xxx	7,235	962	422	
5200	TRAVEL & CONFERENCES	9,775	5,136	9,775	
5800	PROF/CONSULTG SVCS & OPER EXPEN	2,065,250	2,060,157	2,065,000	
	TOTAL: 5xxx	2,075,025	2,065,293	2,074,775	
	*SUB-TOTAL:1000-5999	2,358,130	2,242,989	2,431,645	

FUND	:01	GENERAL FUND	GOAL	:5751	AGE 5-22 SED
			2017-2018	2017-2018	2018-2019
			Budget	Actual	Budget
4300		MATERIALS & SUPPLIES	400	397	400
		TOTAL: 4xxx	400	397	400
		*SUB-TOTAL:1000-5999	400	397	400

FUND	:01	GENERAL FUND	GOAL	:5753	AUTISTIC AGE 5-22
			2017-2018 Actual	2018-2019 Budget	
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	15,815	15,815	
			15,815	15,815	
2100		CLASSIFIED INSTRUCTIONAL SALAR			
		TOTAL: 2xxx	20,604	20,604	
			20,604	20,604	
3100		STRS	2,282	1,897	2,575
3200		PERS	3,200	2,912	3,721
3300		OASDI/MEDICARE	1,806	2,015	1,806
3500		SUI	18	19	18
3600		WRS COMP	812	842	701
		TOTAL: 3xxx	8,118	7,684	8,821
4300		MATERIALS & SUPPLIES			
		TOTAL: 4xxx	524	418	418
			524	418	
		*SUB-TOTAL:1000-5999	45,061	45,471	45,658

FUND :01 GENERAL FUND

GOAL :5754 DIS AGE 5-22

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
1100 CERTIFICATED TEACHERS SALARIES	611,240	580,280	584,149
TOTAL: 1xxx	611,240	580,280	584,149
3100 STRS	88,201	83,781	95,105
3300 OASDI/MEDICARE	8,863	7,906	8,476
3400 HEALTH & WELFARE DO NOT USE	75,254	64,302	79,155
3500 SUI	305	291	298
3600 WKRS COMP	13,630	12,967	11,257
3700 RETIREE BENEFITS	2,715	2,375	2,598
3900 OTHER BENEFITS		360	3,600
TOTAL: 3xxx	188,967	171,981	200,490
4300 MATERIALS & SUPPLIES	2,900	1,588	2,900
TOTAL: 4xxx	2,900	1,588	2,900
5200 TRAVEL & CONFERENCES	28,000	21,566	19,000
5900 COMMUNICATIONS	70	4	1,000
TOTAL: 5xxx	28,070	21,570	20,000
*SUB-TOTAL:1000-5999	831,177	775,420	807,539

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	GOAL	:5756	DIS 5-22 HI
1100		CERTIFICATED TEACHERS SALARIES	180,767	180,767	180,767	185,627	
		TOTAL: 1xxx	180,767	180,767	180,767	185,627	
3100		STRS	26,085	26,085	26,085	30,222	
3300		OASDI/MEDICARE	2,621	2,549	2,549	2,693	
3400		HEALTH & WELFARE DO NOT USE	19,775	18,439	18,439	19,788	
3500		SUI	91	90	90	94	
3600		WRS COMP	4,031	4,029	4,029	3,576	
3700		RETIREE BENEFITS	791	718	718	805	
		TOTAL: 3xxx	53,394	51,910	51,910	57,178	
4300		MATERIALS & SUPPLIES	1,000	954	954	1,000	
		TOTAL: 4xxx	1,000	954	954	1,000	
		*SUB-TOTAL:1000-5999	235,161	233,632	233,632	243,805	

FUND	:01	GENERAL FUND	GOAL	:5758	DIS 5-22 Speech
			2017-2018 Actual	2018-2019 Budget	
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	324,247	470,611	
			324,247	470,611	
3100		STRS	46,789	76,618	
3300		OASDI/MEDICARE	4,701	6,827	
3400		HEALTH & WELFARE DO NOT USE	34,327	53,428	
3500		SUI	162	239	
3600		WKRS COMP	7,231	9,066	
3700		RETIREE BENEFITS	1,385	2,065	
		TOTAL: 3xxx	94,595	148,243	
4300		MATERIALS & SUPPLIES	1,600	1,600	
		TOTAL: 4xxx	1,600	1,600	
5200		TRAVEL & CONFERENCES	36	35	
5800		PROF/CONSLTG SVCS & OPER EXPEN	56,481	56,480	
		TOTAL: 5xxx	56,517	56,515	
		*SUB-TOTAL:1000-5999	476,959	620,454	

FUND	:01	GENERAL FUND	GOAL	:5770	AGE 5-22 NON-SEVERE
			2017-2018	2018-2019	
			Budget	Budget	
			Actual		
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	1,350	1,350	
			1,350	1,350	
2100		CLASSIFIED INSTRUCTIONAL SALAR			
2900		OTHER CLASSIFIED SALARIES			
		TOTAL: 2xxx	51,224	51,983	
			13,500	10,437	
			64,724	62,420	
3100		STRS			
3200		PERS			
3300		OSADI/MEDICARE			
3400		HEALTH & WELFARE DO NOT USE			
3500		SUI			
3600		WKRS COMP			
3700		RETIREE BENEFITS			
		TOTAL: 3xxx	9,355	11,585	
			7,956	9,390	
			3,939	3,999	
			9,972	24,120	
			34	33	
			1,472	1,229	
			484	488	
			33,212	50,843	
4300		MATERIALS & SUPPLIES			
		TOTAL: 4xxx	12,250	7,560	
			12,250	7,560	
5200		TRAVEL & CONFERENCES			
5700		DIRECT COST TRANSFERS			
5800		PROF/CONSLTG SVCS & OPER EXPEN			
5900		COMMUNICATIONS			
		TOTAL: 5xxx	2,880	897	
			150		
			11,241	1,928	
			250		
			14,521	2,825	
*SUB-TOTAL:1000-5999			126,057	124,998	
7300		TRANSFERS OF INDIRECT COSTS			
		TOTAL: 7xxx	16,311	16,715	
			16,311	16,715	
*SUB-TOTAL:1000-7999			142,368	141,713	

FUND	:01	GENERAL FUND	GOAL	:5771	RESOURCE SPECIALIST PROGRAM
			2017-2018	2018-2019	
			Budget	Budget	
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	70,876	52,379	
			70,876	52,379	
2100		CLASSIFIED INSTRUCTIONAL SALAR			
		TOTAL: 2xxx	13,818		
			13,818		
3100		STRS	10,227	8,527	
3200		PERS	2,146		
3300		OASDI/MEDICARE	2,085	760	
3400		HEALTH & WELFARE DO NOT USE	12,393	5,545	
3500		SUI	42	27	
3600		WKRS COMP	1,889	1,010	
3700		RETIREE BENEFITS	401	206	
		TOTAL: 3xxx	29,183	16,075	
4300		MATERIALS & SUPPLIES	1,035	400	
		TOTAL: 4xxx	1,035	400	
5200		TRAVEL & CONFERENCES	1,700	1,700	
		TOTAL: 5xxx	1,700	1,700	
		*SUB-TOTAL:1000-5999	116,612	70,554	

FUND	:01	GENERAL FUND	GOAL	:5773	RSP 5-22
			2017-2018	2018-2019	
			Budget	Budget	
			Actual	Budget	
1100		CERTIFICATED TEACHERS SALARIES	83,036	71,310	123,759
		TOTAL: 1xxx	83,036	71,310	123,759
2100		CLASSIFIED INSTRUCTIONAL SALAR	35,536	32,573	35,148
		TOTAL: 2xxx	35,536	32,573	35,148
3100		STRS	11,981	10,290	20,150
3200		PERS	5,520	4,975	6,349
3300		OASDI/MEDICARE	3,923	3,492	4,487
3400		HEALTH & WELFARE DO NOT USE	30,748	20,192	41,742
3500		SUI	59	52	82
3600		WKRS COMP	2,643	2,316	3,062
3700		RETIREE BENEFITS	654	626	846
3900		OTHER BENEFITS	1,800		
		TOTAL: 3xxx	57,327	41,943	76,717
4300		MATERIALS & SUPPLIES	300	54	300
		TOTAL: 4xxx	300	54	300
*SUB-TOTAL:1000-5999			176,199	145,880	235,924
7300		TRANSFERS OF INDIRECT COSTS			
		TOTAL: 7xxx			
*SUB-TOTAL:1000-7999			176,199	145,880	235,924
**TOTAL:1000-5999			18,884,358	16,534,926	20,060,991
**TOTAL:1000-6999			18,966,151	16,603,992	20,060,991
**TOTAL:1000-7999			20,335,164	16,604,398	21,557,336
**TOTAL:8000-8999			18,894,523	4,442,698	20,675,056

FUND	:01	GENERAL FUND	GOAL	:7110	NONAGENCY-EDUCATIONAL
			2017-2018	2018-2019	
			Actual	Budget	
8000	REVENUE & OTHER FINANCING SRCS				
8600	LOCAL REVENUE		85,386	96,951	
	TOTAL: 8xxx		1,969,519	2,035,768	
			2,054,905	2,132,719	
1100	CERTIFICATED TEACHERS SALARIES				
1200	CERT PUPIL SUPPORT SALARY		280,002	274,078	
1300	CERTIFICATED SUPERV & ADM SAL		151,987	185,341	
1900	OTHER CERTIFICATED SALARIES		41,285	41,285	
	TOTAL: 1xxx		57,624	57,624	
			530,898	558,328	
2100	CLASSIFIED INSTRUCTIONAL SALAR				
	TOTAL: 2xxx		598,078	611,509	
			598,078	611,509	
3100	STRS				
3200	PERS		119,808	149,471	
3300	OASDI/MEDICARE		92,887	73,645	
3400	HEALTH & WELFARE DO NOT USE		55,009	43,572	
3500	SUI		214,811	154,369	
3600	WRS COMP		620	480	
3700	RETIREE BENEFITS		27,583	24,629	
3900	OTHER BENEFITS		6,711	5,339	
	TOTAL: 3xxx		3,600	3,600	
			521,029	361,082	
5100	SUBAGREEMENT FOR SERVICE				
5200	TRAVEL & CONFERENCES		18,900	4,275-	
5800	PROF/CONSLTG SVCS & OPER EXPEN		4,800	1,300	
	TOTAL: 5xxx		245,990	256,951	
			269,690	258,251	
*SUB-TOTAL:1000-5999			1,919,695	1,493,042	
7300	TRANSFERS OF INDIRECT COSTS				
	TOTAL: 7xxx		158,005	162,106	
			158,005	162,106	
*SUB-TOTAL:1000-7999			2,077,700	1,493,042	
				2,209,828	
**TOTAL:1000-5999			1,919,695	1,493,042	
**TOTAL:1000-6999			1,919,695	1,493,042	
**TOTAL:1000-7999			2,077,700	1,493,042	
**TOTAL:8000-8999			2,054,905	43,659	
				2,132,719	

FUND :01		GENERAL FUND	RESOURCE:1100		STATE LOTTERY
			2017-2018	2018-2019	
			Budget	Budget	
8500	STATE REVENUE		28,116	27,994	
	TOTAL: 8xxx		28,116	27,994	
4300	MATERIALS & SUPPLIES		27,703	27,994	
4400	NONCAPITALIZED EQUIPMENT		155		
	TOTAL: 4xxx		27,858	27,994	
5200	TRAVEL & CONFERENCES		100		
5800	PROF/CONSULTG SVCS & OPER EXPEN		158		
5900	COMMUNICATIONS				
	TOTAL: 5xxx		258		
	*SUB-TOTAL:1000-7999		28,116	27,994	
	**TOTAL:1000-5999		19,188	27,994	
	**TOTAL:1000-6999		19,188	27,994	
	**TOTAL:1000-7999		19,188	27,994	
	**TOTAL:8000-8999		27,435	27,994	

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	RESOURCE:6300	LOTTERY: INSTRUCTIONAL MATERIAL
8500		STATE REVENUE	8,234		9,204		
		TOTAL: 8xxx	8,234		9,204		
4300		MATERIALS & SUPPLIES	7,410	6,545	7,410		
		TOTAL: 4xxx	7,410	6,545	7,410		
5800		PROF/CONSLTG SVCS & OPER EXPEN	824	810	1,794		
		TOTAL: 5xxx	824	810	1,794		
*SUB-TOTAL:1000-7999			8,234	7,355	9,204		
**TOTAL:1000-5999			8,234	7,355	9,204		
**TOTAL:1000-6999			8,234	7,355	9,204		
**TOTAL:1000-7999			8,234	7,355	9,204		
**TOTAL:8000-8999			8,234		9,204		

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 graduating from middle or high school, recovering credits through a flexible learning schedule 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 for non-attendance or expulsion, who have been referred by the Marin County Probation Department directly or who have chosen to attend our school. Our team works together to support the social and emotional well-being of students so that they can flourish in their academic pursuits and be prepared to succeed in college, career and life.

- **Phoenix Academy**

Phoenix Academy operates in tandem with Marin's Community School, serving students who have chosen to remain at the school after the District required time. Phoenix is the Marin County Office of Education's charter school, serving students who need additional support to address substance abuse, trauma-related behaviors and other social/emotional issues.

- **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.

FUND	:01	GENERAL FUND	RESOURCE:0410			Juvenile Hall
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8000		REVENUE & OTHER FINANCING SRCS			272,693	
8900		OTHER FINANCING SOURCES	300,670			
		TOTAL: 8xxx	101,880-		272,693	
			198,790			
1100		CERTIFICATED TEACHERS SALARIES	71,642	83,650	73,197	
1300		CERTIFICATED SUPERV & ADM SAL	33,424	18,057		
1900		OTHER CERTIFICATED SALARIES	2,521	2,521	2,521	
		TOTAL: 1xxx	107,587	104,227	75,718	
2100		CLASSIFIED INSTRUCTIONAL SALAR		1,833		
2300		CLASSIFIED SUPERV & ADMIN SAL	2,017	2,017	2,018	
2400		CLERICAL & OFFICE SALARIES	21,797	19,836	21,339	
		TOTAL: 2xxx	23,814	23,686	23,357	
3100		STRS	15,161	13,073	12,328	
3200		PERS	3,698	3,603	4,220	
3300		OASDI/MEDICARE	3,333	3,245	2,841	
3400		HEALTH & WELFARE DO NOT USE	13,368	12,432	11,783	
3500		SUI	66	63	52	
3600		WKRS COMP	2,929	2,808	1,910	
3700		RETIREE BENEFITS	538	438	426	
3900		OTHER BENEFITS		53	58	
		TOTAL: 3xxx	39,093	35,714	33,617	
4300		MATERIALS & SUPPLIES			1,000	
		TOTAL: 4xxx			1,000	
5900		COMMUNICATIONS	2,886		5,500	
		TOTAL: 5xxx	2,886		5,500	
*SUB-TOTAL:1000-5999			173,380	163,627	139,192	
7300		TRANSFERS OF INDIRECT COSTS	18,892		13,919	
		TOTAL: 7xxx	18,892		13,919	
*SUB-TOTAL:1000-7999			192,272	163,627	153,111	

FUND	:01	GENERAL FUND	RESOURCE:0420			County Community School
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8000		REVENUE & OTHER FINANCING SRCS	134,943		310,272	
8600		LOCAL REVENUE		101,010	200,000	
8700		OTHER LOCAL REVENUE	10,094			
8900		OTHER FINANCING SOURCES	452,549		22,553	
		TOTAL: 8xxx	597,586	101,010	532,825	
1100		CERTIFICATED TEACHERS SALARIES	84,948	85,517	130,895	
1300		CERTIFICATED SUPERV & ADM SAL	98,508	98,027	98,508	
1900		OTHER CERTIFICATED SALARIES	11,732	6,020	10,000	
		TOTAL: 1xxx	195,188	189,564	239,403	
2100		CLASSIFIED INSTRUCTIONAL SALAR	3,000	4,586	3,000	
2200		CLASSIFIED SUPPORT SALARIES	13,777	13,460	15,504	
2300		CLASSIFIED SUPERV & ADMIN SAL	4,223	8,787	28,270	
2400		CLERICAL & OFFICE SALARIES	25,998	31,648	29,719	
2900		OTHER CLASSIFIED SALARIES			10,000	
		TOTAL: 2xxx	46,998	58,481	86,493	
3100		STRS	27,877	26,901	38,977	
3200		PERS	6,735	8,777	15,624	
3300		OSDI/MEDICARE		7,105	9,994	
3400		HEALTH & WELFARE DO NOT USE	25,298	24,685	39,809	
3500		SUI	119	124	169	
3600		WRS COMP	5,275	5,479	6,283	
3700		RETIREE BENEFITS	994	982	1,355	
3900		OTHER BENEFITS		111	121	
		TOTAL: 3xxx	72,314	74,164	112,333	
4100		APRVD TEXTBOOKS & CORE CURR M	4,500	4,499	2,000	
4200		BOOKS AND REFERENCE MATERIALS	1,125		2,000	
4300		MATERIALS & SUPPLIES	66,017	54,755	55,525	
4400		NONCAPITALIZED EQUIPMENT	11,650	8,674	3,000	
		TOTAL: 4xxx	83,292	67,928	62,525	
5100		SUBAGREEMENT FOR SERVICE	106,000	65,716	45,000	
5200		TRAVEL & CONFERENCES	2,800	474	2,500	
5500		OPERATION & HOUSEKEEPING SERV	14,040	6,922	8,642	
5600		RENTALS LEASES & REPAIRS	6,200	2,907	4,250	
5700		DIRECT COST TRANSFERS	4,525	100	4,650	
5800		PROF/CONSULTG SVCS & OPER EXPEN	46,439	28,663	46,600	
5900		COMMUNICATIONS	1,710	690	3,300	
		TOTAL: 5xxx	181,714	105,474	114,942	
		*SUB-TOTAL:1000-5999	579,506	495,610	615,696	
7300		TRANSFERS OF INDIRECT COSTS	58,065		57,070	
		TOTAL: 7xxx	58,065		57,070	
		*SUB-TOTAL:1000-7999	637,571	495,610	672,766	

FUND :01	GENERAL FUND	RESOURCE:0425		Oracle
		2017-2018	2018-2019	
		Budget	Actual	Budget

8000	REVENUE & OTHER FINANCING SRCS	277,382		281,572
8700	OTHER LOCAL REVENUE	32,302		
8900	OTHER FINANCING SOURCES	64,138-		
	TOTAL: 8xxx	245,546		281,572

1100	CERTIFICATED TEACHERS SALARIES	75,000	69,553	75,000
1300	CERTIFICATED SUPERV & ADM SAL	24,627	24,627	24,628
	TOTAL: 1xxx	99,627	94,180	99,628

2300	CLASSIFIED SUPERV & ADMIN SAL	4,223	4,223	4,224
2400	CLERICAL & OFFICE SALARIES	7,290	11,860	7,045
	TOTAL: 2xxx	11,513	16,083	11,269

3100	STRS	14,377	3,554	16,220
3200	PERS	1,788	9,595	2,036
3300	OASDI/MEDICARE	2,223	5,344	2,210
3400	HEALTH & WELFARE DO NOT USE	3,540	3,803	4,139
3500	SUI	56	55	59
3600	WKRS COMP	2,479	2,461	2,139
3700	RETIREE BENEFITS	147	166	155
3900	OTHER BENEFITS		111	121
	TOTAL: 3xxx	24,610	25,089	27,078

4100	APPRVD TEXTBOOKS & CORE CURR M	1,500	1,496	1,000
4200	BOOKS AND REFERENCE MATERIALS	375	288	1,000
4300	MATERIALS & SUPPLIES	7,200	5,003	2,475
	TOTAL: 4xxx	9,075	6,787	4,475

5600	RENTALS LEASES & REPAIRS	3,200	1,694	1,800
5700	DIRECT COST TRANSFERS			4,500
5900	COMMUNICATIONS	500	669	500
	TOTAL: 5xxx	3,700	2,363	6,800
	*SUB-TOTAL:1000-5999	148,525	144,502	149,250

7300	TRANSFERS OF INDIRECT COSTS	15,624		14,925
	TOTAL: 7xxx	15,624		14,925
	*SUB-TOTAL:1000-7999	164,149	144,502	164,175

FUND :01		GENERAL FUND		RESOURCE:0440		Phoenix	
		2017-2018	2017-2018	2017-2018	2018-2019		
		Budget	Actual	Budget	Budget		
8000	REVENUE & OTHER FINANCING SRCS	134,943			232,704		
8700	OTHER LOCAL REVENUE	2,984					
8900	OTHER FINANCING SOURCES	94,751					
	TOTAL: 8xxx	232,678			232,704		
1100	CERTIFICATED TEACHERS SALARIES	50,638	50,211	94,999			
1300	CERTIFICATED SUPERV & ADM SAL	73,881	73,881	73,882			
	TOTAL: 1xxx	124,519	124,092	168,881			
2300	CLASSIFIED SUPERV & ADMIN SAL	2,017	2,017	2,018			
2400	CLERICAL & OFFICE SALARIES	13,377	15,765	16,318			
	TOTAL: 2xxx	15,394	17,782	18,336			
3100	STRS	17,968	17,907	27,496			
3200	PERS	2,391	2,708	3,313			
3300	OSADI/MEDICARE	2,933	3,111	3,810			
3400	HEALTH & WELFARE DO NOT USE	14,380	13,579	24,522			
3500	SUI	70	71	99			
3600	WKRS COMP	3,120	3,164	3,610			
3700	RETIREE BENEFITS	592	575	866			
3900	OTHER BENEFITS		53	58			
	TOTAL: 3xxx	41,454	41,167	63,774			
4100	APPRVD TEXTBOOKS & CORE CURR M	500	500	250			
4200	BOOKS AND REFERENCE MATERIALS	125		250			
4300	MATERIALS & SUPPLIES	18,598	2,741	2,975			
4400	NONCAPITALIZED EQUIPMENT	3,850		1,500			
	TOTAL: 4xxx	23,073	3,241	4,975			
5100	SUBAGREEMENT FOR SERVICE	44,692	44,661	30,000			
5200	TRAVEL & CONFERENCES	200					
5500	OPERATION & HOUSEKEEPING SERV	1,461	6,923	6,127			
5600	RENTALS LEASES & REPAIRS	600	1,981	2,400			
5700	DIRECT COST TRANSFERS	500		500			
5800	PROF/CONSLTG SVCS & OPER EXPEN	20,226		7,500			
5900	COMMUNICATIONS	940					
	TOTAL: 5xxx	68,619	53,565	46,527			
	*SUB-TOTAL:1000-5999	273,059	239,846	302,493			
7300	TRANSFERS OF INDIRECT COSTS	19,328		27,249			
	TOTAL: 7xxx	19,328		27,249			
	*SUB-TOTAL:1000-7999	292,387	239,846	329,742			

FUND :01		GENERAL FUND		RESOURCE:1100		STATE LOTTERY	
				2017-2018	2017-2018	2018-2019	
				Budget	Actual	Budget	
8500	STATE REVENUE			12,118		14,838	
	TOTAL: 8xxx			12,118		14,838	
4300	MATERIALS & SUPPLIES			4,933	3,290	8,788	
	TOTAL: 4xxx			4,933	3,290	8,788	
5200	TRAVEL & CONFERENCES			6,320	155	6,050	
5800	PROF/CONSLTG SVCS & OPER EXPEN			765			
5900	COMMUNICATIONS			100			
	TOTAL: 5xxx			7,185	155	6,050	
*SUB-TOTAL:1000-5999				12,118	3,445	14,838	

FUND	:01	GENERAL FUND	RESOURCE:1400		Education Protection Account
			2017-2018	2017-2018	2018-2019
			Budget	Actual	Budget
8000		REVENUE & OTHER FINANCING SRCS	10,082	10,985	10,082
		TOTAL: 8xxx	10,082	10,985	10,082
1100		CERTIFICATED TEACHERS SALARIES	7,765	7,765	7,417
		TOTAL: 1xxx	7,765	7,765	7,417
3100		STRS	1,120	1,121	1,208
3300		OASDI/MEDICARE	113	113	108
3400		HEALTH & WELFARE DO NOT USE	868	839	1,162
3500		SUI	4	4	4
3600		WFRS COMP	173	173	143
3700		RETIREE BENEFITS	34	31	40
		TOTAL: 3xxx	2,312	2,280	2,665
		*SUB-TOTAL:1000-5999	10,077	10,045	10,082

FUND :01	GENERAL FUND	RESOURCE:3010		NCLB-TITLE I PART A LOW INCOME	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8200	FEDERAL REVENUE OTHER	162,811	132,828	162,811	
	TOTAL: 8xxx	162,811	132,828	162,811	
2100	CLASSIFIED INSTRUCTIONAL SALAR	11,443	11,396	11,478	
2400	CLERICAL & OFFICE SALARIES	516	509		
	TOTAL: 2xxx	11,959	11,905	11,478	
3200	PERS	1,857	1,849	2,073	
3300	OASDI/MEDICARE	914	911	879	
3400	HEALTH & WELFARE DO NOT USE	3,136	3,037	3,772	
3500	SUI	6	6	6	
3600	WKRS COMP	267	265	222	
3700	RETIREE BENEFITS	86	79	85	
	TOTAL: 3xxx	6,266	6,147	7,037	
4300	MATERIALS & SUPPLIES	81	81	81	
	TOTAL: 4xxx	81	81	81	
5100	SUBAGREEMENT FOR SERVICE	83,033	83,033	83,033	
5200	TRAVEL & CONFERENCES	2,000		2,000	
5800	PROF/CONSLTG SVCS & OPER EXPEN	49,418	6,440	48,879	
	TOTAL: 5xxx	134,451	89,473	133,912	
	*SUB-TOTAL:1000-5999	152,757	107,605	152,508	
7300	TRANSFERS OF INDIRECT COSTS	10,054		10,303	
	TOTAL: 7xxx	10,054		10,303	
	*SUB-TOTAL:1000-7999	162,811	107,605	162,811	

FUND :01		GENERAL FUND		RESOURCE:3025		NCLB-TITLE I PART D DELINQUENT	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			

8200	FEDERAL REVENUE OTHER	93,761	25,957	70,910			
TOTAL: 8xxx		93,761	25,957	70,910			

2100	CLASSIFIED INSTRUCTIONAL SALAR	11,439	11,392	11,474			
2400	CLERICAL & OFFICE SALARIES	9,641	10,597	9,398			
TOTAL: 2xxx		21,080	21,989	20,872			

3200	PERS	3,274	3,415	3,771			
3300	OASDI/MEDICARE	1,613	1,681	1,599			
3400	HEALTH & WELFARE DO NOT USE	4,122	4,105	5,266			
3500	SUI	11	11	11			
3600	WRS COMP	470	490	402			
3700	RETIREE BENEFITS	130	126	131			
TOTAL: 3xxx		9,620	9,828	11,180			

4200	BOOKS AND REFERENCE MATERIALS	1,490		1,490			
4300	MATERIALS & SUPPLIES	11,629	2,064	11,629			
4400	NONCAPITALIZED EQUIPMENT	3,303	3,303	3,303			
TOTAL: 4xxx		16,422	5,367	16,422			

5800	PROF/CONSULTG SVCS & OPER EXPEN	34,823		13,278			
TOTAL: 5xxx		34,823		13,278			

*SUB-TOTAL:1000-5999		81,945	37,184	61,752			

7300	TRANSFERS OF INDIRECT COSTS	11,816		9,158			
TOTAL: 7xxx		11,816		9,158			

*SUB-TOTAL:1000-7999		93,761	37,184	70,910			

FUND :01	GENERAL FUND	RESOURCE:6015		ADULTS IN CORRECTIONAL FACILIT	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8900	OTHER FINANCING SOURCES	107,016		82,723	
	TOTAL: 8xxx	107,016		82,723	
1100	CERTIFICATED TEACHERS SALARIES	44,068	28,785	44,068	
1300	CERTIFICATED SUPERV & ADM SAL	17,343	9,369		
1900	OTHER CERTIFICATED SALARIES	10,000		10,000	
	TOTAL: 1xxx	71,411	38,154	54,068	
2400	CLERICAL & OFFICE SALARIES	7,382	7,144	7,137	
	TOTAL: 2xxx	7,382	7,144	7,137	
3100	STRS	10,305	1,352	8,802	
3200	PERS	1,147	1,103	1,290	
3300	OSADI/MEDICARE	1,600	1,098	1,331	
3400	HEALTH & WELFARE DO NOT USE	2,326	1,839	1,327	
3500	SUI	40	23	31	
3600	WRRS COMP	1,758	1,010	1,179	
3700	RETIREE BENEFITS	99	67	37	
	TOTAL: 3xxx	17,275	6,492	13,998	
5800	PROF/CONSLTG SVCS & OPER EXPEN	559			
	TOTAL: 5xxx	559			
*SUB-TOTAL:1000-5999		96,627	51,790	75,203	
7300	TRANSFERS OF INDIRECT COSTS	9,729		7,520	
	TOTAL: 7xxx	9,729		7,520	
*SUB-TOTAL:1000-7999		106,356	51,790	82,723	

FUND :01		GENERAL FUND		RESOURCE:6300		LOTTERY:INSTRUCTIONAL MATERIAL	
		2017-2018	2017-2018	2017-2018	2018-2019		
		Budget	Actual	Budget	Budget		
8500	STATE REVENUE	3,549			4,878		
	TOTAL: 8xxx	3,549			4,878		
4300	MATERIALS & SUPPLIES	3,549	130	130	4,878		
	TOTAL: 4xxx	3,549	130	130	4,878		
*SUB-TOTAL:1000-5999		3,549	130	130	4,878		

FUND :01		GENERAL FUND		RESOURCE:9926		ALTERNATIVE EDUCATION DONATION	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
<hr/>							
8000	REVENUE & OTHER FINANCING SRCS	67,103					
8600	LOCAL REVENUE	15,000					
TOTAL: 8xxx		82,103					
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1900	OTHER CERTIFICATED SALARIES	8,850	8,850				
TOTAL: 1xxx		8,850	8,850				
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2900	OTHER CLASSIFIED SALARIES	4,000	4,000				
TOTAL: 2xxx		4,000	4,000				
<hr/>							
3300	OASDI/MEDICARE	434	147				
3500	SUI	6	3				
3600	WRS COMP	287	145				
TOTAL: 3xxx		727	295				
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4300	MATERIALS & SUPPLIES	1,374	1,401				
TOTAL: 4xxx		1,374	1,401				
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5200	TRAVEL & CONFERENCES	200	82				
5800	PROF/CONSLTG SVCS & OPER EXPEN	19,146	3,952				
5900	COMMUNICATIONS	1,100	785				
TOTAL: 5xxx		20,446	4,819				
<hr/>							
*SUB-TOTAL:1000-5999		35,397	19,365				
<hr/>							
7900	*** NOT ON FILE ***	46,706					
TOTAL: 7xxx		46,706					
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*SUB-TOTAL:1000-7999		82,103	19,365				

FUND :01 GENERAL FUND RESOURCE:9936 AB1913 - JUVENILE JUSTICE PLAN

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE	333,267	253,450	333,267
TOTAL: 8xxx	333,267	253,450	333,267
1100 CERTIFICATED TEACHERS SALARIES	14,088		
1300 CERTIFICATED SUPERV & ADM SAL	51,409	65,498	89,093
1900 OTHER CERTIFICATED SALARIES	1,500		1,500
TOTAL: 1xxx	66,997	65,498	90,593
2100 CLASSIFIED INSTRUCTIONAL SALAR	13,711	13,655	13,753
2300 CLASSIFIED SUPERV & ADMIN SAL	42,854	42,854	42,854
2400 CLERICAL & OFFICE SALARIES	26,864	25,311	27,634
2900 OTHER CLASSIFIED SALARIES	14,158	14,131	21,567
TOTAL: 2xxx	97,587	95,951	105,808
3100 STRS	18,386	9,451	14,750
3200 PERS	8,501	13,797	19,112
3300 OASDI/MEDICARE	6,056	7,800	9,414
3400 HEALTH & WELFARE DO NOT USE	15,937	19,497	27,627
3500 SUI	92	79	102
3600 WKRS COMP	4,095	3,525	3,787
3700 RETIREE BENEFITS	797	699	868
TOTAL: 3xxx	53,864	54,850	75,661
4300 MATERIALS & SUPPLIES	1,500	1,010	1,500
TOTAL: 4xxx	1,500	1,010	1,500
5100 SUBAGREEMENT FOR SERVICE	47,135	40,373	57,989
5600 RENTALS LEASES & REPAIRS			500
5800 PROF/CONSULTG SVCS & OPER EXPEN	64,968	2,965	
TOTAL: 5xxx	112,103	43,338	58,489
*SUB-TOTAL:1000-5999	332,051	260,646	332,051
7300 TRANSFERS OF INDIRECT COSTS	1,216		1,216
TOTAL: 7xxx	1,216		1,216
*SUB-TOTAL:1000-7999	333,267	260,646	333,267
**TOTAL:1000-5999	1,904,991	1,533,796	1,857,942
**TOTAL:1000-6999	1,904,991	1,533,796	1,857,942
**TOTAL:1000-7999	2,096,421	1,533,796	1,999,302
**TOTAL:8000-8999	2,085,307	524,230	1,999,303

Regional Occupational Program & School to Career Partnership

The Marin Regional Occupational Program (ROP) is committed to leadership in developing and providing quality career technical education to Marin County residents 16 years of age and older. 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. Additionally, industry-specific career academies are provided for students to explore a career or industry sector over the course of one or two weeks. 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.

FUND :01	GENERAL FUND	RESOURCE:0213		ROC/P APPORTIONMENT
		2017-2018	2018-2019	
		Budget	Actual	Budget
8600 LOCAL REVENUE		605,123	25	484,192
8900 OTHER FINANCING SOURCES		605,123	25	484,192
TOTAL: 8xxx				
1100 CERTIFICATED TEACHERS SALARIES		144,452	96,637	58,419
1300 CERTIFICATED SUPERV & ADM SAL		40,120	40,120	59,035
1900 OTHER CERTIFICATED SALARIES		55,281	52,815	61,000
TOTAL: 1xxx		239,853	189,571	178,454
2400 CLERICAL & OFFICE SALARIES		32,936	32,507	32,936
TOTAL: 2xxx		32,936	32,507	32,936
3100 STRS		28,465	16,603	30,000
3200 PERS		13,762	13,704	8,828
3300 OASDI/MEDICARE		9,123	7,531	6,389
3400 HEALTH & WELFARE DO NOT USE		39,641	8,985	42,087
3500 SUI		141	107	118
3600 WKRS COMP		6,376	4,763	5,695
3700 RETIREE BENEFITS		959	944	688
TOTAL: 3xxx		98,468	52,637	93,806
4300 MATERIALS & SUPPLIES		8,821	5,154	8,821
4400 NONCAPITALIZED EQUIPMENT		6,970		6,970
TOTAL: 4xxx		15,791	5,154	15,791
5200 TRAVEL & CONFERENCES		2,240	1,577	2,240
5300 DUES & MEMBERSHIPS		272		272
5600 RENTALS LEASES & REPAIRS		1,351		1,232
5700 DIRECT COST TRANSFERS		1,748		1,700
5800 PROF/CONSULTG SVCS & OPER EXPEN		135,642	114,107	94,669
5900 COMMUNICATIONS		560	485	560
TOTAL: 5xxx		141,813	116,169	100,673
*SUB-TOTAL:1000-5999		528,861	396,038	421,660
7300 TRANSFERS OF INDIRECT COSTS		76,262		62,532
TOTAL: 7xxx		76,262		62,532
*SUB-TOTAL:1000-7999		605,123	396,038	484,192

FUND :01	GENERAL FUND	RESOURCE:6387		CAREER TECH ED INCENTIVE
		2017-2018	2017-2018	
		Budget	Actual	Budget
8500	STATE REVENUE	322,700	318,793	281,694
	TOTAL: 8xxx	322,700	318,793	281,694
1100	CERTIFICATED TEACHERS SALARIES	3,000	878	
1300	CERTIFICATED SUPERV & ADM SAL	68,694	68,694	68,694
	TOTAL: 1xxx	71,694	69,572	68,694
2300	CLASSIFIED SUPERV & ADMIN SAL	10,952	6,388	10,952
2900	OTHER CLASSIFIED SALARIES	20,785	20,795	21,774
	TOTAL: 2xxx	31,737	27,184	32,726
3100	STRS	9,610	7,664	8,571
3200	PERS	5,720	6,765	8,811
3300	OSADI/MEDICARE	3,578	3,811	4,298
3400	HEALTH & WELFARE DO NOT USE	10,955	9,882	13,020
3500	SUI	51	48	53
3600	WRS COMP	2,307	2,157	1,955
3700	RETIREE BENEFITS	434	403	441
	TOTAL: 3xxx	32,655	30,730	37,149
4200	BOOKS AND REFERENCE MATERIALS	5,468	5,467	
4300	MATERIALS & SUPPLIES	11,000	7,900	
4400	NONCAPITALIZED EQUIPMENT	17,987	17,271	
	TOTAL: 4xxx	34,455	30,638	
5100	SUBAGREEMENT FOR SERVICE	85,673		122,916
5800	PROF/CONSLTG SVCS & OPER EXPEN	36,615	3,588	
	TOTAL: 5xxx	122,288	3,588	122,916
*SUB-TOTAL:1000-5999		292,829	161,711	261,485
7300	TRANSFERS OF INDIRECT COSTS	29,871		20,209
	TOTAL: 7xxx	29,871		20,209
*SUB-TOTAL:1000-7999		322,700	161,711	281,694

FUND :01	GENERAL FUND	RESOURCE:9860		Workforce Alliance North Bay	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8600	LOCAL REVENUE	50,000			
	TOTAL: 8xxx	50,000			
1900	OTHER CERTIFICATED SALARIES	4,500	4,500		
	TOTAL: 1xxx	4,500	4,500		
2900	OTHER CLASSIFIED SALARIES	17,443			
	TOTAL: 2xxx	17,443			
3100	STRS	649	184		
3200	PERS	2,760			
3300	OASDI/MEDICARE	1,678	18		
3500	SUI	11	1		
3600	WRS COMP	489	28		
	TOTAL: 3xxx	5,587	232		
5800	PROF/CONSULTG SVCS & OPER EXPEN	16,169	2,730		
	TOTAL: 5xxx	16,169	2,730		
*SUB-TOTAL:1000-5999		43,699	7,462		
7300	TRANSFERS OF INDIRECT COSTS	6,301			
	TOTAL: 7xxx	6,301			
*SUB-TOTAL:1000-7999		50,000	7,462		

FUND :01		GENERAL FUND		RESOURCE:9897		FULLERTON FOUNDATION GRANT	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			

8000	REVENUE & OTHER FINANCING SRCS	15,740					
8600	LOCAL REVENUE	20,000	20,000				
	TOTAL: 8xxx	35,740	20,000				

2900	OTHER CLASSIFIED SALARIES	6,741	6,744				
	TOTAL: 2xxx	6,741	6,744				

3200	PERS	1,047	1,043				
3300	OASDI/MEDICARE	516	502				
3400	HEALTH & WELFARE DO NOT USE	1,184	1,134				
3500	SUI	3	3				
3600	WRS COMP	150	150				
3700	RETIREE BENEFITS	38	37				
	TOTAL: 3xxx	2,938	2,870				

5800	PROF/CONSULTG SVCS & OPER EXPEN	26,061	7,150				
	TOTAL: 5xxx	26,061	7,150				
	*SUB-TOTAL:1000-5999	35,740	16,764				

FUND :01		GENERAL FUND		RESOURCE: 9939		STC-LOCAL PROGRAM/MATCH	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
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8000	REVENUE & OTHER FINANCING SRCS	68,312					
8600	LOCAL REVENUE	35,000	46,000	35,000			
TOTAL: 8xxx		103,312	46,000	35,000			
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2300	CLASSIFIED SUPERV & ADMIN SAL	1,508	1,508	1,508			
TOTAL: 2xxx		1,508	1,508	1,508			
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3100	STRS	218					
3200	PERS		234	273			
3300	OASDI/MEDICARE	22	115	116			
3400	HEALTH & WELFARE DO NOT USE	188	179	230			
3500	SUI	1	1	1			
3600	WFRS COMP	34	34	30			
3700	RETIREE BENEFITS	7	7	8			
TOTAL: 3xxx		470	569	658			
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4300	MATERIALS & SUPPLIES						
TOTAL: 4xxx		3,662	119	3,662			
		3,662	119	3,662			
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5800	PROF/CONSLTG SVCS & OPER EXPEN	20,223	6,700	29,172			
5900	COMMUNICATIONS		6				
TOTAL: 5xxx		20,223	6,706	29,172			
*SUB-TOTAL:1000-5999		25,863	8,903	35,000			
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7900	*** NOT ON FILE ***	52,489					
TOTAL: 7xxx		52,489					
<hr/>							
*SUB-TOTAL:1000-7999		78,352	8,903	35,000			

FUND	:01	GENERAL FUND	RESOURCE:9942		STC-DISTRICT CONTRACTS
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
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8600		LOCAL REVENUE	140,757		140,757
8900		OTHER FINANCING SOURCES	307,677	75,031	249,206
		TOTAL: 8xxx	448,434	75,031	389,963
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1300		CERTIFICATED SUPERV & ADM SAL	40,120	40,120	40,120
		TOTAL: 1xxx	40,120	40,120	40,120
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2300		CLASSIFIED SUPERV & ADMIN SAL	36,792	36,792	36,792
2400		CLERICAL & OFFICE SALARIES	48,989	50,901	16,602
2900		OTHER CLASSIFIED SALARIES	129,948	131,094	133,052
		TOTAL: 2xxx	215,729	218,787	186,446
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3100		STRS	9,102	9,253	10,269
3200		PERS	29,940	27,663	29,533
3300		OASDI/MEDICARE	14,246	13,990	12,044
3400		HEALTH & WELFARE DO NOT USE	21,476	19,635	48,302
3500		SUI	128	132	118
3600		WKRS COMP	5,706	5,866	4,366
3700		RETIREE BENEFITS	1,286	1,376	1,271
3900		OTHER BENEFITS		4,263	6,631
		TOTAL: 3xxx	81,884	82,178	112,534
<hr/>					
4300		MATERIALS & SUPPLIES	500		500
		TOTAL: 4xxx	500		500
<hr/>					
5800		PROF/CONSLTG SVCS & OPER EXPEN	2,000		
		TOTAL: 5xxx	2,000		
<hr/>					
*SUB-TOTAL:1000-5999			340,233	341,084	339,600
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7300		TRANSFERS OF INDIRECT COSTS	56,514		50,363
		TOTAL: 7xxx	56,514		50,363
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*SUB-TOTAL:1000-7999			396,747	341,084	389,963

FUND	:01	GENERAL FUND	RESOURCE:9991		COM AB86
			2017-2018	2017-2018	2018-2019
			Budget	Actual	Budget

8000	REVENUE & OTHER FINANCING SRCS	30,979			
8600	LOCAL REVENUE	160,000	169,815		140,000
	TOTAL: 8xxx	190,979	169,815		140,000

2400	CLERICAL & OFFICE SALARIES	55			
2900	OTHER CLASSIFIED SALARIES	3,600	3,310		3,600
	TOTAL: 2xxx	3,655	3,310		3,600

3200	PERS	571	79		650
3300	OASDI/MEDICARE	281	93		275
3500	SUI	3	1		2
3600	WFRS COMP	83	27		69
	TOTAL: 3xxx	938	199		997

4300	MATERIALS & SUPPLIES	6,469	2,224		8,939
	TOTAL: 4xxx	6,469	2,224		8,939

5200	TRAVEL & CONFERENCES	2,590	14		2,990
5600	RENTALS LEASES & REPAIRS	700	195		700
5800	PROF/CONSULTG SVCS & OPER EXPEN	152,359	115,651		104,493
5900	COMMUNICATIONS	200	79		200
	TOTAL: 5xxx	155,849	115,939		108,383

*SUB-TOTAL:1000-5999		166,911	121,672		121,919

7300	TRANSFERS OF INDIRECT COSTS	24,068			18,081
	TOTAL: 7xxx	24,068			18,081

*SUB-TOTAL:1000-7999		190,979	121,672		140,000

FUND	:01	GENERAL FUND	RESOURCE:9993			Career Pathways
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	

8600	LOCAL REVENUE		31,340	31,340		
	TOTAL: 8xxx		31,340	31,340		
1300	CERTIFICATED SUPERV & ADM SAL		69,435	59,034		
	TOTAL: 1xxx		69,435	59,034		
2900	OTHER CLASSIFIED SALARIES		868	868		
	TOTAL: 2xxx		868	868		
3100	STRS		8,519	8,519		
3200	PERS			70		
3300	OASDI/MEDICARE		856	922		
3400	HEALTH & WELFARE DO NOT USE		8,263	4,975		
3500	SUI		30	30		
3600	WRS COMP		1,316	1,335		
3700	RETIREE BENEFITS		236	232		
	TOTAL: 3xxx		19,220	16,082		
4300	MATERIALS & SUPPLIES		941	1,239		
	TOTAL: 4xxx		941	1,239		
5200	TRAVEL & CONFERENCES		1,192	920		
5600	RENTALS LEASES & REPAIRS		1,200			
5800	PROF/CONSLTG SVCS & OPER EXPEN		10,954	7,519		
	TOTAL: 5xxx		13,346	8,439		
*SUB-TOTAL:1000-5999			103,810	85,662		
7300	TRANSFERS OF INDIRECT COSTS		14,969			
7900	*** NOT ON FILE ***					
	TOTAL: 7xxx		14,969			
*SUB-TOTAL:1000-7999			118,779	85,662		

**TOTAL:1000-5999					1,179,663	
**TOTAL:1000-6999					1,179,663	
**TOTAL:1000-7999					1,330,848	
**TOTAL:8000-8999					1,330,849	

DISTRICT SERVICES

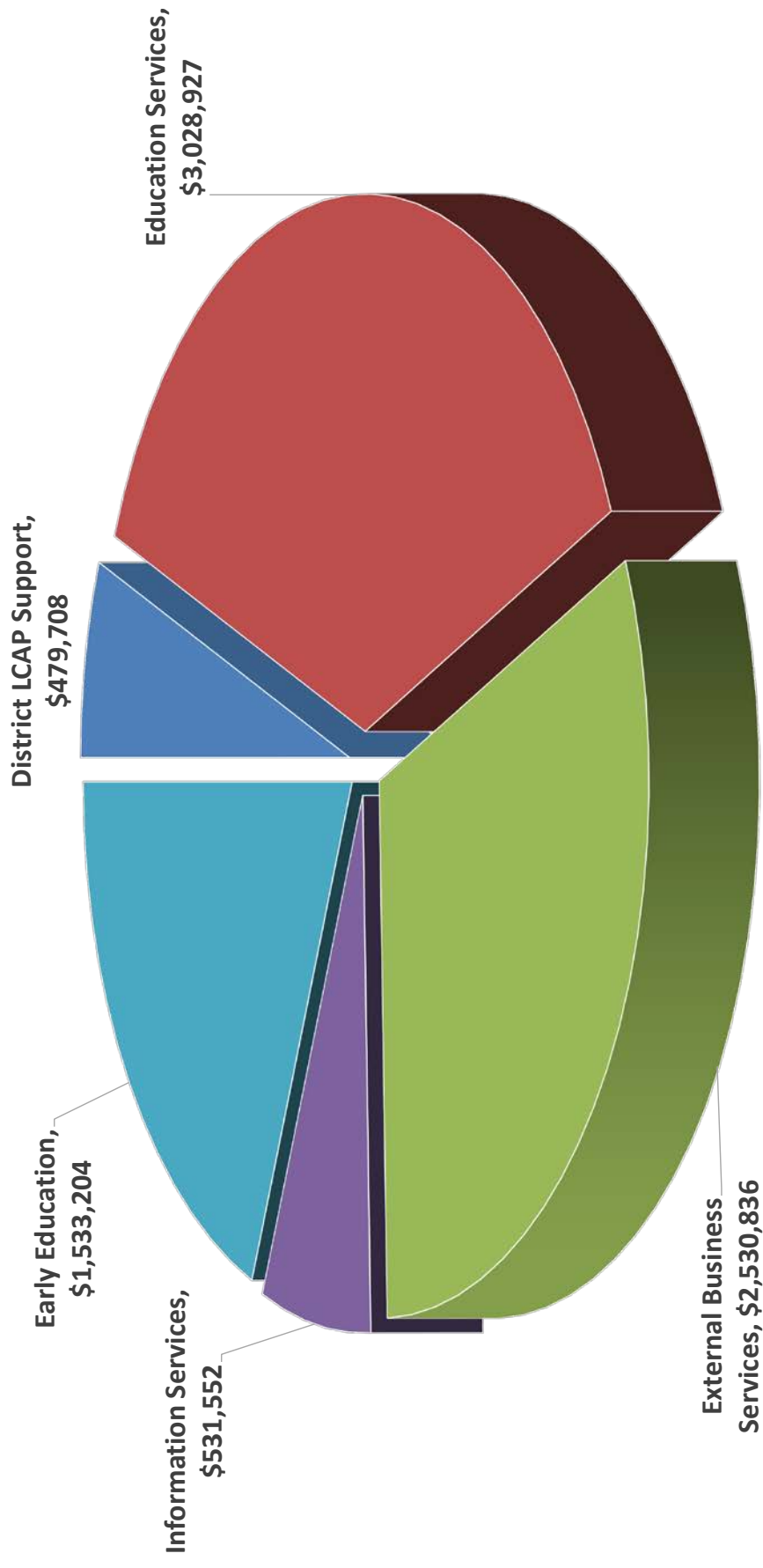
Marin County Office of Education
2018-19 Budget
District Support Services

	LCFF, District Support Revenues	District LCAP Support	Education Services	External Business Services	Information Services	Early Education	Total
REVENUES:							
LCFF Sources	2,173,275						2,173,275
LCFF Transfers							-
Excess Property Taxes							-
Federal Revenues			83,042				83,042
Other State Revenues		200,000	313,760				513,760
Other Local Revenues			1,498,698	708,027	471,232	1,533,204	4,211,161
TOTAL REVENUES	2,173,275	200,000	1,895,500	708,027	471,232	1,533,204	6,981,238
EXPENDITURES:							
Certificated Salaries		24,072	753,481	100,000		318,682	1,196,235
Classified Salaries		164,661	681,249	1,420,032	230,349	560,287	3,056,578
Employee Benefits		66,254	497,830	593,468	88,203	280,302	1,526,057
Books and Supplies			72,937	27,500	17,000	9,700	127,137
Services, Other Op. Exp.		224,721	829,484	389,836	196,000	174,339	1,814,380
Capital Outlay					-		-
Direct Support/Indirect Costs			193,946			189,894	383,840
TOTAL EXPENDITURES	-	479,708	3,028,927	2,530,836	531,552	1,533,204	8,104,227
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	2,173,275	(279,708)	(1,133,427)	(1,822,809)	(60,320)	-	(1,122,989)

District Services

Expenditures by Source

2018-2019 Budget



Total \$8,104,227

Final 2018-19 MCOE Budget
June 26, 2018

Education Services

The Education Services Department supports approximately 1,800 educators and 33,000 students across Marin County in the areas of professional development, community engagement and accountability. The goal of our support is to build leadership, provide support for effective instructional change and improve student achievement for all students countywide, the department continues to:

- Provide high quality professional development opportunities for the educational community to enhance learning for each student and educator, assisted by program evaluation that is based on best practice and ongoing course evaluations, targeting participant learning, and readiness for implementation.
- Collaborate and provide leadership for districts in the areas of curriculum and instruction. Core content areas of particular focus include: Next Generation Science Standards and Common Core State Standards - English Language Arts and Mathematics, History Social Studies, English Language Arts and English Language Development.
- Provide advice on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Provide countywide trainings around accountability measures such as the California Assessment of Student Performance and Progress (CAASPP) and English Language Proficiency Assessment for California (ELPAC).
- Provide and offer professional development in a differentiated manner to our districts (cohort method, direct service, grant focused) that aims to create and foster learning that is relevant and based upon best practices and the needs of the districts.
- 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 to defined countywide initiatives.
- Maintain the Consolidated Application, Local Control and Accountability Plan (LCAP), School Accountability Report Card (SARC), LCAP Federal Addendum, and Single Plan for Student Achievement (SPSA) for Marin County Office of Education (MCOE) student programs.
- Maintain and coordinate the standardized testing for the students who attend the MCOE programs.
- Provide support, training, review, and approval of 18 district Local Control and Accountability Plans (LCAP) with District Business Services.
- Provide additional programs and services to districts which include Teacher Induction Program and various recognition programs.
- Maintain fiscal responsibility as the consortia lead for the Title III Limited English Proficient (LEP) and Immigrant funds on behalf of the established consortium of Marin County schools.
- Participate in Region 4 trainings including for Universal Design for Learning and Communities of Practice in the areas of Mathematics and Science.
- Participate as the educational liaison on various collaborative initiatives on behalf of Marin Youth.

COMPARATIVE BUDGET REPORT

FUND :01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	RESOURCE:0000	NO REPORTING REQUIREMENTS
8500	STATE REVENUE	515	75			
8600	LOCAL REVENUE		317			
	TOTAL: 8xxx	515	392			
1300	CERTIFICATED SUPERV & ADM SAL	327,921	312,151	422,097		
	TOTAL: 1xxx	327,921	312,151	422,097		
2300	CLASSIFIED SUPERV & ADMIN SAL	92,617	72,860	128,242		
2400	CLERICAL & OFFICE SALARIES	182,040	164,282	243,032		
2900	OTHER CLASSIFIED SALARIES	12,000	9,945	12,000		
	TOTAL: 2xxx	286,657	247,087	383,274		
3100	STRS	62,848	55,557	89,598		
3200	PERS	33,212	23,870	46,067		
3300	QASDI/MEDICARE	22,905	17,940	27,500		
3400	HEALTH & WELFARE DO NOT USE	61,849	45,990	98,184		
3500	SUI	326	278	410		
3600	WKRS COMP	14,547	12,417	15,520		
3700	RETIREE BENEFITS	2,669	2,228	3,314		
3900	OTHER BENEFITS	2,850	2,067			
	TOTAL: 3xxx	201,205	160,347	280,592		
4300	MATERIALS & SUPPLIES	6,828	6,314	4,700		
	TOTAL: 4xxx	6,828	6,314	4,700		
5200	TRAVEL & CONFERENCES	1,450	1,534	1,800		
5300	DUES & MEMBERSHIPS	300		450		
5600	RENTALS LEASES & REPAIRS			2,855		
5700	DIRECT COST TRANSFERS	5,740	1-	5,500		
5800	PROF/CONSULTG SVCS & OPER EXPEN	46,813	41,273	9,000		
5900	COMMUNICATIONS	750	663	500		
	TOTAL: 5xxx	55,053	43,469	20,105		
	*SUB-TOTAL:1000-5999	877,664	769,369	1,110,768		

FUND :01	GENERAL FUND	RESOURCE:0238		TEACHER CREDENTIALING BLK GRNT
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600	LOCAL REVENUE	92,200	74,558	292,706
8900	OTHER FINANCING SOURCES	207,087		
	TOTAL: 8xxx	299,287	74,558	292,706
1100	CERTIFICATED TEACHERS SALARIES		180	
1300	CERTIFICATED SUPERV & ADM SAL	97,678	97,678	97,678
1900	OTHER CERTIFICATED SALARIES	17,231	12,383	10,000
	TOTAL: 1xxx	114,909	110,240	107,678
2400	CLERICAL & OFFICE SALARIES	56,394	53,076	51,445
	TOTAL: 2xxx	56,394	53,076	51,445
3100	STRS	16,798	15,401	17,530
3200	PERS	8,759	7,829	9,292
3300	OSADI/MEDICARE	6,002	4,737	5,499
3400	HEALTH & WELFARE DO NOT USE	21,716	26,916	21,105
3500	SUI	87	80	80
3600	WRS COMP	3,853	3,564	3,066
3700	RETIREE BENEFITS	629	650	631
	TOTAL: 3xxx	57,843	59,177	57,204
4300	MATERIALS & SUPPLIES	8,500	3,952	7,000
4400	NONCAPITALIZED EQUIPMENT	500		
	TOTAL: 4xxx	9,000	3,952	7,000
5200	TRAVEL & CONFERENCES	1,750	1,188	1,750
5300	DUES & MEMBERSHIPS	4,300	4,100	4,300
5700	DIRECT COST TRANSFERS	2,050		2,050
5800	PROF/CONSULTG SVCS & OPER EXPEN	16,047	6,959	23,427
5900	COMMUNICATIONS	50	5	50
	TOTAL: 5xxx	24,197	12,252	31,577
*SUB-TOTAL:1000-5999		262,343	238,697	254,904
7300	TRANSFERS OF INDIRECT COSTS	36,945		37,802
	TOTAL: 7xxx	36,945		37,802
*SUB-TOTAL:1000-7999		299,288	238,697	292,706

FUND	:01	GENERAL FUND	DIST 2 :420			PROFESSIONAL DEVELOPMENT
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget		
8600	LOCAL REVENUE	30,000	144	30,000		
8900	OTHER FINANCING SOURCES	30,000	144	30,000		
	TOTAL: 8xxx					
4300	MATERIALS & SUPPLIES	3,800	3,752	3,500		
	TOTAL: 4xxx	3,800	3,752	3,500		
5200	TRAVEL & CONFERENCES	68-	33	949		
5600	RENTALS LEASES & REPAIRS	3,267	2,286	2,301		
5800	PROF/CONSULTG SVCS & OPER EXPEN	23,700	23,298	23,250		
5900	COMMUNICATIONS					
	TOTAL: 5xxx	26,899	25,617	26,500		
	*SUB-TOTAL:1000-7999	30,699	29,369	30,000		
	**TOTAL:1000-5999	30,699	29,369	30,000		
	**TOTAL:1000-6999	30,699	29,369	30,000		
	**TOTAL:1000-7999	30,699	29,369	30,000		
	**TOTAL:8000-8999	30,000	144	30,000		

FUND :01	GENERAL FUND	RESOURCE:0016		PROFESSIONAL DEVELOPMENT	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8000	REVENUE & OTHER FINANCING SRCS	5,940			
8900	OTHER FINANCING SOURCES	6,375	150	6,375	
	TOTAL: 8xxx	12,315	150	6,375	
5800	PROF/CONSLTG SVCS & OPER EXPEN	12,315	7,137	6,375	
	TOTAL: 5xxx	12,315	7,137	6,375	
	*SUB-TOTAL:1000-5999	12,315	7,137	6,375	

FUND	:01	GENERAL FUND	RESOURCE:0600		GRANT WRITING
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget

8900		OTHER FINANCING SOURCES	10,000		10,000
		TOTAL: 8xxx	10,000		10,000

5800		PROF/CONSLTG SVCS & OPER EXPEN	10,000		10,000
		TOTAL: 5xxx	10,000		10,000

		*SUB-TOTAL:1000-5999	10,000		10,000

FUND	:01	GENERAL FUND	RESOURCE:0238		TEACHER CREDENTIALING BLK GRNT
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
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8600	LOCAL REVENUE		92,200	74,558	292,706
8900	OTHER FINANCING SOURCES		207,087		
	TOTAL: 8xxx		299,287	74,558	292,706
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1100	CERTIFICATED TEACHERS SALARIES			180	
1300	CERTIFICATED SUPERV & ADM SAL		97,678	97,678	97,678
1900	OTHER CERTIFICATED SALARIES		17,231	12,383	10,000
	TOTAL: 1xxx		114,909	110,240	107,678
<hr/>					
2400	CLERICAL & OFFICE SALARIES		56,394	53,076	51,445
	TOTAL: 2xxx		56,394	53,076	51,445
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3100	STRS		16,798	15,401	17,530
3200	PERS		8,759	7,829	9,292
3300	OASDI/MEDICARE		6,002	4,737	5,499
3400	HEALTH & WELFARE DO NOT USE		21,716	26,916	21,105
3500	SUI		87	80	80
3600	WRRS COMP		3,853	3,564	3,066
3700	RETIREE BENEFITS		629	650	631
	TOTAL: 3xxx		57,843	59,177	57,204
<hr/>					
4300	MATERIALS & SUPPLIES		8,500	3,952	7,000
4400	NONCAPITALIZED EQUIPMENT		500		
	TOTAL: 4xxx		9,000	3,952	7,000
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5200	TRAVEL & CONFERENCES		1,750	1,188	1,750
5300	DUES & MEMBERSHIPS		4,300	4,100	4,300
5700	DIRECT COST TRANSFERS		2,050		2,050
5800	PROF/CONSLTG SVCS & OPER EXPEN		16,047	6,959	23,427
5900	COMMUNICATIONS		50	5	50
	TOTAL: 5xxx		24,197	12,252	31,577
<hr/>					
*SUB-TOTAL:1000-5999			262,343	238,697	254,904
<hr/>					
7300	TRANSFERS OF INDIRECT COSTS		36,945		37,802
	TOTAL: 7xxx		36,945		37,802
<hr/>					
*SUB-TOTAL:1000-7999			299,288	238,697	292,706
<hr/>					
**TOTAL:1000-5999			262,343	238,697	254,904
**TOTAL:1000-6999			262,343	238,697	254,904
**TOTAL:1000-7999			299,288	238,697	292,706
**TOTAL:8000-8999			299,287	74,558	292,706

FUND	:01	GENERAL FUND	RESOURCE:4035	TITLE II IMP TEACHER QUALITY	
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8200		FEDERAL REVENUE OTHER	5,097	1,275	3,686
		TOTAL: 8xxx	5,097	1,275	3,686
5800		PROF/CONSULTG SVCS & OPER EXPEN	4,565	4,565	3,210
		TOTAL: 5xxx	4,565	4,565	3,210
		*SUB-TOTAL:1000-5999	4,565	4,565	3,210
7300		TRANSFERS OF INDIRECT COSTS	532		476
		TOTAL: 7xxx	532		476
		*SUB-TOTAL:1000-7999	5,097	4,565	3,686

FUND	:01	GENERAL FUND	RESOURCE:4201	TITLE III IMMIGRANT ED PROGRAM	
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8200		FEDERAL REVENUE OTHER	1,045	1,470	565
		TOTAL: 8xxx	1,045	1,470	565
5800		PROF/CONSLTG SVCS & OPER EXPEN	914	914	492
		TOTAL: 5xxx	914	914	492
*SUB-TOTAL:1000-5999			914	914	492
7300		TRANSFERS OF INDIRECT COSTS	131		73
		TOTAL: 7xxx	131		73
*SUB-TOTAL:1000-7999			1,045	914	565

FUND :01	GENERAL FUND	RESOURCE:4203	TITLE III LIMITED ENGLISH	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8200	FEDERAL REVENUE OTHER	70,487	20,947	60,791
TOTAL: 8xxx		70,487	20,947	60,791
5200	TRAVEL & CONFERENCES	2,870	890	2,870
5800	PROF/CONSLTG SVCS & OPER EXPEN	67,340	65,568	57,863
TOTAL: 5xxx		70,210	66,458	60,733
*SUB-TOTAL:1000-5999		70,210	66,458	60,733
7300	TRANSFERS OF INDIRECT COSTS	277		58
TOTAL: 7xxx		277		58
*SUB-TOTAL:1000-7999		70,487	66,458	60,791

FUND	:01	GENERAL FUND	RESOURCE:5630	Homeless Children & Youth Prog
			2017-2018	2018-2019
			Budget	Budget
8200		FEDERAL REVENUE OTHER	37,638	33,874
		TOTAL: 8xxx	37,638	33,874
1300		CERTIFICATED SUPERV & ADM SAL	19,069	19,072
		TOTAL: 1xxx	19,069	19,072
2400		CLERICAL & OFFICE SALARIES	5,039	2,788
2900		OTHER CLASSIFIED SALARIES	300	390
		TOTAL: 2xxx	5,339	3,178
3100		STRS	2,752	2,752
3200		PERS	783	431
3300		OSADI/MEDICARE	684	499
3400		HEALTH & WELFARE DO NOT USE	852	462
3500		SUI	13	11
3600		WKRS COMP	544	500
3700		RETIREE BENEFITS	97	86
3900		OTHER BENEFITS		510
		TOTAL: 3xxx	5,725	5,208
4300		MATERIALS & SUPPLIES	896	321
		TOTAL: 4xxx	896	321
5200		TRAVEL & CONFERENCES	816	209
5800		PROF/CONSLTG SVCS & OPER EXPEN	1,000	340
5900		COMMUNICATIONS	50	13
		TOTAL: 5xxx	1,866	562
		*SUB-TOTAL:1000-5999	32,895	28,341
7300		TRANSFERS OF INDIRECT COSTS	4,743	
		TOTAL: 7xxx	4,743	
		*SUB-TOTAL:1000-7999	37,638	28,341

FUND :01	GENERAL FUND	RESOURCE:6680		TUPE COE ADMINISTRATIVE GRANTS	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8500	STATE REVENUE	66,982	37,500	30,750	
	TOTAL: 8xxx	66,982	37,500	30,750	
1300	CERTIFICATED SUPERV & ADM SAL	17,449	17,500	15,749	
	TOTAL: 1xxx	17,449	17,500	15,749	
2400	CLERICAL & OFFICE SALARIES	7,240	5,669	4,152	
2900	OTHER CLASSIFIED SALARIES	300	105		
	TOTAL: 2xxx	7,540	5,774	4,152	
3100	STRS	2,518	2,525	2,565	
3200	PERS	1,170	871	751	
3300	OASDI/MEDICARE	830	695	550	
3400	HEALTH & WELFARE DO NOT USE	645	322	2,525	
3500	SUI	13	12	13	
3600	WKRS COMP	557	519	386	
3700	RETIREE BENEFITS	109	110	88	
	TOTAL: 3xxx	5,842	5,055	6,878	
4300	MATERIALS & SUPPLIES	1,300	1,162		
	TOTAL: 4xxx	1,300	1,162		
5200	TRAVEL & CONFERENCES	718	25		
5700	DIRECT COST TRANSFERS	400	375		
5800	PROF/CONSULTG SVCS & OPER EXPEN	24,991	12,638		
5900	COMMUNICATIONS	300	242		
	TOTAL: 5xxx	26,409	13,280		
*SUB-TOTAL:1000-5999		58,540	42,771	26,779	
7300	TRANSFERS OF INDIRECT COSTS	8,442		3,971	
	TOTAL: 7xxx	8,442		3,971	
*SUB-TOTAL:1000-7999		66,982	42,771	30,750	

FUND :01	GENERAL FUND	RESOURCE:6685	2017-2018 Actual	2018-2019 Budget	TUPE COE TECH ASSIST GRANT

8500	STATE REVENUE		37,500	30,750	
TOTAL: 8xxx			37,500	30,750	
1300	CERTIFICATED SUPERV & ADM SAL			15,749	
TOTAL: 1xxx				15,749	
2400	CLERICAL & OFFICE SALARIES			4,152	
2900	OTHER CLASSIFIED SALARIES		300		
TOTAL: 2xxx			300	4,152	
3100	STRS			2,565	
3200	PERS		54	751	
3300	OASDI/MEDICARE		19	550	
3400	HEALTH & WELFARE DO NOT USE			2,525	
3500	SUI			13	
3600	WKRS COMP			386	
3700	RETIREE BENEFITS			88	
TOTAL: 3xxx			73	6,878	
4300	MATERIALS & SUPPLIES		200		
TOTAL: 4xxx			200		
5200	TRAVEL & CONFERENCES		250		
5800	PROF/CONSLTG SVCS & OPER EXPEN		31,851		
5900	COMMUNICATIONS		100		
TOTAL: 5xxx			32,201		
*SUB-TOTAL:1000-5999			32,774	26,779	
7300	TRANSFERS OF INDIRECT COSTS		4,726	3,971	
TOTAL: 7xxx			4,726	3,971	
*SUB-TOTAL:1000-7999			37,500	30,750	

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	RESOURCE:6690	TUPE, COMPETITIVE GRANT 6-12
8500		STATE REVENUE	177,260	88,630	177,260		
		TOTAL: 8xxx	177,260	88,630	177,260		
1300		CERTIFICATED SUPERV & ADM SAL	8,427	8,452	42,633		
		TOTAL: 1xxx	8,427	8,452	42,633		
2400		CLERICAL & OFFICE SALARIES	10,718	5,669	4,152		
		TOTAL: 2xxx	10,718	5,669	4,152		
3100		STRS	1,216	1,220	6,941		
3200		PERS	1,665	855	751		
3300		ORSDI/MEDICARE	942	556	939		
3400		HEALTH & WELFARE DO NOT USE	4,013	158	5,729		
3500		SUI	10	7	26		
3600		WRS COMP	427	315	903		
3700		RETIREE BENEFITS	95	69	198		
		TOTAL: 3xxx	8,368	3,179	15,487		
4300		MATERIALS & SUPPLIES	10,650	10,644	12,555		
		TOTAL: 4xxx	10,650	10,644	12,555		
5100		SUBAGREEMENT FOR SERVICE	8,834		17,892		
5200		TRAVEL & CONFERENCES	1,177	766	1,719		
5700		DIRECT COST TRANSFERS	1,000		1,000		
5800		PROF/CONSULTG SVCS & OPER EXPEN	106,740	105,862	61,120		
5900		COMMUNICATIONS	120	51	120		
		TOTAL: 5xxx	117,871	106,679	81,851		
		*SUB-TOTAL:1000-5999	156,034	134,623	156,678		
7300		TRANSFERS OF INDIRECT COSTS	21,226		20,582		
		TOTAL: 7xxx	21,226		20,582		
		*SUB-TOTAL:1000-7999	177,260	134,623	177,260		

FUND	:01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	RESOURCE:6695	TUPE Prop 56
8500		STATE REVENUE	70,939				
		TOTAL: 8xxx	70,939				
5100		SUBAGREEMENT FOR SERVICE	44,563				
5800		PROF/CONSLTG SVCS & OPER EXPEN	23,052				
		TOTAL: 5xxx	67,615				
*SUB-TOTAL:1000-5999			67,615				
7300		TRANSFERS OF INDIRECT COSTS	3,324				
		TOTAL: 7xxx	3,324				
*SUB-TOTAL:1000-7999			70,939				

FUND :01	GENERAL FUND	RESOURCE:7366		FOSTER YOUTH IN LIC FOSTR HOME	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8500	STATE REVENUE	332,210	32,349	75,000	
	TOTAL: 8xxx	332,210	32,349	75,000	
1300	CERTIFICATED SUPERV & ADM SAL	154,364	154,387	24,574	
	TOTAL: 1xxx	154,364	154,387	24,574	
2400	CLERICAL & OFFICE SALARIES	44,692	36,338	4,152	
2900	OTHER CLASSIFIED SALARIES	1,000	300		
	TOTAL: 2xxx	45,692	36,638	4,152	
3100	STRS	20,110	22,278	4,002	
3200	PERS	3,275	5,592	751	
3300	CRSDI/MEDICARE	3,542	4,993	677	
3400	HEALTH & WELFARE DO NOT USE	18,308	7,470	3,317	
3500	SUI	80	97	17	
3600	WKRIS COMP	3,569	4,319	555	
3700	RETIREE BENEFITS	621	747	123	
3900	OTHER BENEFITS		3,015		
	TOTAL: 3xxx	49,505	48,511	9,442	
4300	MATERIALS & SUPPLIES	8,366	4,373		
	TOTAL: 4xxx	8,366	4,373		
5200	TRAVEL & CONFERENCES	2,868	267		
5600	RENTALS LEASES & REPAIRS	2,532			
5700	DIRECT COST TRANSFERS	410	376		
5800	PROF/CONSLTG SVCS & OPER EXPEN	26,606	7,704	27,146	
	TOTAL: 5xxx	32,416	8,346	27,146	
	*SUB-TOTAL:1000-5999	290,343	252,255	65,314	
7300	TRANSFERS OF INDIRECT COSTS	41,867		9,686	
7900	*** NOT ON FILE ***				
	TOTAL: 7xxx	41,867		9,686	
	*SUB-TOTAL:1000-7999	332,210	252,255	75,000	
	**TOTAL:1000-5999	1,821,002	1,509,651	1,705,657	
	**TOTAL:1000-6999	1,821,002	1,509,651	1,705,657	
	**TOTAL:1000-7999	1,938,472	1,509,651	1,782,276	
	**TOTAL:8000-8999	1,061,322	257,121	671,508	

FUND	:01	GENERAL FUND	RESOURCE:9810			HEALTHY MARIN PARTNERSHIP
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8000		REVENUE & OTHER FINANCING SRCS	6,726			
8600		LOCAL REVENUE	12,500	27,000		
		TOTAL: 8xxx	19,226	27,000		
5800		PROF/CONSLTG SVCS & OPER EXPEN	19,226			
		TOTAL: 5xxx	19,226			
		*SUB-TOTAL:1000-5999	19,226			

FUND :01	GENERAL FUND	RESOURCE:9825		CSET CREDENTIALLING	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8600	LOCAL REVENUE	120,000	120,000	120,000	
	TOTAL: 8xxx	120,000	120,000	120,000	
1300	CERTIFICATED SUPERV & ADM SAL			4,580	
	TOTAL: 1xxx			4,580	
2400	CLERICAL & OFFICE SALARIES			2,311	
	TOTAL: 2xxx			2,311	
3100	STRS			746	
3200	PERS			418	
3300	OSADI/MEDICARE			245	
3400	HEALTH & WELFARE DO NOT USE			1,084	
3500	SUI			5	
3600	WRS COMP			134	
3700	RETIREE BENEFITS			31	
	TOTAL: 3xxx			2,663	
4300	MATERIALS & SUPPLIES	131		130	
	TOTAL: 4xxx	131		130	
5800	PROF/CONSLTG SVCS & OPER EXPEN	104,746	5,449	94,818	
	TOTAL: 5xxx	104,746	5,449	94,818	
*SUB-TOTAL:1000-5999		104,877	5,449	104,502	
7300	TRANSFERS OF INDIRECT COSTS	15,123		15,498	
	TOTAL: 7xxx	15,123		15,498	
*SUB-TOTAL:1000-7999		120,000	5,449	120,000	

FUND :01		GENERAL FUND		RESOURCE:9904		College Access & Success
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget		
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8000	REVENUE & OTHER FINANCING SRCS	47,329				
8600	LOCAL REVENUE	299,650	299,650	299,650		
	TOTAL: 8xxx	346,979	299,650	299,650		
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1300	CERTIFICATED SUPERV & ADM SAL	2,817	2,817			
	TOTAL: 1xxx	2,817	2,817			
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2300	CLASSIFIED SUPERV & ADMIN SAL	118,790	61,812	138,318		
2400	CLERICAL & OFFICE SALARIES	3,390	2,830	3,758		
2900	OTHER CLASSIFIED SALARIES	16,920	16,450			
	TOTAL: 2xxx	139,100	81,092	142,076		
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3100	STRS	11,019	406	22,518		
3200	PERS	12,164	10,513	679		
3300	OASDI/MEDICARE	7,386	5,231	2,295		
3400	HEALTH & WELFARE DO NOT USE	18,606	3,908	24,783		
3500	SUI	75	35	72		
3600	WRS COMP	3,532	1,577	2,736		
3700	RETIREE BENEFITS	553	333	710		
3900	OTHER BENEFITS		76			
	TOTAL: 3xxx	53,335	22,080	53,794		
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4300	MATERIALS & SUPPLIES	4,136	1,314	3,000		
	TOTAL: 4xxx	4,136	1,314	3,000		
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5200	TRAVEL & CONFERENCES	1,238	217	250		
5800	PROF/CONSLTG SVCS & OPER EXPEN	141,925	139,778	96,102		
	TOTAL: 5xxx	143,163	139,995	96,352		
	*SUB-TOTAL:1000-5999	342,551	247,297	295,222		
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7300	TRANSFERS OF INDIRECT COSTS	4,428		4,428		
	TOTAL: 7xxx	4,428		4,428		
	*SUB-TOTAL:1000-7999	346,979	247,297	299,650		

FUND	:01	GENERAL FUND	RESOURCE: 9906		MCF COUNTYWIDE ARTS
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
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8000		REVENUE & OTHER FINANCING SRCS	31,010		
8600		LOCAL REVENUE	207,624	207,624	207,624
		TOTAL: 8xxx	238,634	207,624	207,624
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1300		CERTIFICATED SUPERV & ADM SAL	59,122	57,852	51,866
		TOTAL: 1xxx	59,122	57,852	51,866
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2300		CLASSIFIED SUPERV & ADMIN SAL			19,430
2400		CLERICAL & OFFICE SALARIES	22,484	23,794	6,247
		TOTAL: 2xxx	22,484	23,794	25,677
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3100		STRS	8,531	8,348	11,609
3200		PERS	3,492	3,492	1,129
3300		OASDI/MEDICARE	2,577	2,603	1,514
3400		HEALTH & WELFARE DO NOT USE	5,686	5,255	8,442
3500		SUI	41	41	42
3600		WKS COMP	1,819	1,853	1,496
3700		RETIREE BENEFITS	330	324	315
3900		OTHER BENEFITS	562	882	
		TOTAL: 3xxx	23,038	22,799	24,547
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4300		MATERIALS & SUPPLIES	13,903	80	11,488
		TOTAL: 4xxx	13,903	80	11,488
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5200		TRAVEL & CONFERENCES	6,038	328	4,443
5800		PROF/CONSLTG SVCS & OPER EXPEN	78,727	37,944	76,043
		TOTAL: 5xxx	84,765	38,272	80,486
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*SUB-TOTAL:1000-5999			203,312	142,796	194,064
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7300		TRANSFERS OF INDIRECT COSTS	30,074		26,814
7900		*** NOT ON FILE ***	26,470		
		TOTAL: 7xxx	56,544		26,814
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*SUB-TOTAL:1000-7999			259,856	142,796	220,878

FUND		:01	GENERAL FUND		RESOURCE:9922		EDUCATION SERVICES DONATIONS	
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			

8000	REVENUE & OTHER FINANCING SRCS		32,215					
8600	LOCAL REVENUE		55,900	39,480	55,900			
	TOTAL: 8xxx		88,115	39,480	55,900			

1300	CERTIFICATED SUPERV & ADM SAL				11,033			
	TOTAL: 1xxx				11,033			

2300	CLASSIFIED SUPERV & ADMIN SAL		24,046	24,046				
2400	CLERICAL & OFFICE SALARIES		8,800	10,710	8,800			
2900	OTHER CLASSIFIED SALARIES		3,000	2,960	3,000			
	TOTAL: 2xxx		35,846	37,715	11,800			

3100	STRS		3,470	289	1,797			
3200	PERS		1,366	3,735	2,131			
3300	OASDI/MEDICARE		1,249	2,693	1,063			
3400	HEALTH & WELFARE DO NOT USE		2,990	2,852	1,206			
3500	SUI		16	19	12			
3600	WKS COMP		797	827	440			
3700	RETIREE BENEFITS		112	110	46			
	TOTAL: 3xxx		10,000	10,524	6,695			

4300	MATERIALS & SUPPLIES		6,174	2,211	7,364			
	TOTAL: 4xxx		6,174	2,211	7,364			

5200	TRAVEL & CONFERENCES		1,800	87	1,800			
5600	RENTALS LEASES & REPAIRS		3,700	2,077	3,700			
5800	PROF/CONSLTG SVCS & OPER EXPEN		30,560	23,723	13,473			
5900	COMMUNICATIONS		35	55	35			
	TOTAL: 5xxx		36,095	25,942	19,008			

	*SUB-TOTAL:1000-5999		88,115	76,392	55,900			

FUND :01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	RESOURCE:9927	TLC STAFF DEVELOPMENT
8600	LOCAL REVENUE	407,289	217,979	415,527		
	TOTAL: 8xxx	407,289	217,979	415,527		
1100	CERTIFICATED TEACHERS SALARIES	440	508			
1200	CERT PUPIL SUPPORT SALARY	500				
1300	CERTIFICATED SUPERV & ADM SAL	6,435		47,655		
1900	OTHER CERTIFICATED SALARIES	2,350				
	TOTAL: 1xxx	9,725	508	47,655		
2200	CLASSIFIED SUPPORT SALARIES	250				
2300	CLASSIFIED SUPERV & ADMIN SAL			9,715		
2400	CLERICAL & OFFICE SALARIES			6,247		
2900	OTHER CLASSIFIED SALARIES	500				
	TOTAL: 2xxx	750		15,962		
3100	STRS	1,846	81	9,342		
3200	PERS	116	67	1,129		
3300	OASDI/MEDICARE	242	51	1,312		
3400	HEALTH & WELFARE DO NOT USE			6,633		
3500	SUI	6	1	35		
3600	WRS COMP	302	33	1,229		
3700	RETIREE BENEFITS			258		
	TOTAL: 3xxx	2,513	232	19,938		
4300	MATERIALS & SUPPLIES	54,688	35,604	17,450		
	TOTAL: 4xxx	54,688	35,604	17,450		
5200	TRAVEL & CONFERENCES	9,375	4,273	3,200		
5300	DUES & MEMBERSHIPS	750	750	650		
5600	RENTALS LEASES & REPAIRS	4,480	3,355	3,500		
5700	DIRECT COST TRANSFERS	5,153	3,200	5,400		
5800	PROF/CONSULTG SVCS & OPER EXPEN	290,659	214,427	258,166		
	TOTAL: 5xxx	300,111	219,605	260,116		
	*SUB-TOTAL:1000-5999	367,787	255,949	361,121		
7300	TRANSFERS OF INDIRECT COSTS	39,727		54,406		
	TOTAL: 7xxx	39,727		54,406		
	*SUB-TOTAL:1000-7999	407,514	255,949	415,527		

FUND	:01	GENERAL FUND	RESOURCE:9985			Regional Sys Distr/Schl Supp
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	

8600		LOCAL REVENUE	20,748	20,748		
		TOTAL: 8xxx	20,748	20,748		

1300		CERTIFICATED SUPERV & ADM SAL	8,746	8,746		
		TOTAL: 1xxx	8,746	8,746		

2400		CLERICAL & OFFICE SALARIES	4,867	5,368		
		TOTAL: 2xxx	4,867	5,368		

3100		STRS	1,262	1,262		
3200		PERS	793	793		
3300		OASDI/MEDICARE	518	515		
3400		HEALTH & WELFARE DO NOT USE	1,573	1,516		
3500		SUI	7	7		
3600		WKS COMP	309	315		
3700		RETIREE BENEFITS	58	55		
		TOTAL: 3xxx	4,520	4,462		

		*SUB-TOTAL:1000-5999	18,133	18,576		

7300		TRANSFERS OF INDIRECT COSTS	2,615			
		TOTAL: 7xxx	2,615			

		*SUB-TOTAL:1000-7999	20,748	18,576		

FUND :01		GENERAL FUND		RESOURCE:9997		County Wide Wellness Program	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
<hr/>							
8000	REVENUE & OTHER FINANCING SRCS	2,000					
8600	LOCAL REVENUE	22,000	20,000				
	TOTAL: 8xxx	24,000	20,000				
<hr/>							
2900	OTHER CLASSIFIED SALARIES	16,115	16,115				
	TOTAL: 2xxx	16,115	16,115				
<hr/>							
3200	PERS	99					
3300	OASDI/MEDICARE	1,133	1,068				
3500	SUI	7	7				
3600	WRS COMP	359	311				
	TOTAL: 3xxx	1,598	1,386				
<hr/>							
4300	MATERIALS & SUPPLIES	88					
	TOTAL: 4xxx	88					
<hr/>							
5800	PROF/CONSLTG SVCS & OPER EXPEN	2,108	2,177				
5900	COMMUNICATIONS	133	133				
	TOTAL: 5xxx	2,241	2,310				
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*SUB-TOTAL:1000-5999		20,042	19,810				
<hr/>							
7300	TRANSFERS OF INDIRECT COSTS	3,025					
7900	*** NOT ON FILE ***						
	TOTAL: 7xxx	3,025					
<hr/>							
*SUB-TOTAL:1000-7999		23,067	19,810				
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**TOTAL:1000-5999		1,039,940	760,821			906,307	
**TOTAL:1000-6999		1,039,940	760,821			906,307	
**TOTAL:1000-7999		1,146,279	760,821			991,955	
**TOTAL:8000-8999		1,125,765	805,481			978,701	

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 nearly \$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.

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.

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, 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 and 17 of the 18 school districts.
- Distributing revenues received from the State and the County of Marin Treasury to the COE and all 18 districts.
- Processing all districts' payments including payroll and vendor payments.
- Certifying attendance reports to the California Department of Education (CDE).
- Working closely with the County of Marin to prepare and submit certified property tax reports 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.
- Providing support, training, review and approval of 18 district Local Control and Accountability Plans (LCAP), in coordination with Education Services.
- Assisting all districts with Grand Jury information requests where we can lend efficiency to the data collections requested.
- Providing business support for the California Collaborative for Educational Excellence (CCEE).

FUND :01 FUNCTION:7300		GENERAL FUND FISCAL SERVICES		RESOURCE:0000 GOAL :8600		NO REPORTING REQUIREMENTS COUNTY SERVICES TO DISTRICTS	

		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			

2300	CLASSIFIED SUPERV & ADMIN SAL	656,094	598,386	782,112			
2400	CLERICAL & OFFICE SALARIES	289,952	283,415	346,934			
2900	OTHER CLASSIFIED SALARIES			20,000			
	TOTAL: 2xxx	946,046	881,801	1,149,046			

3100	STRS	7,623					
3200	PERS	145,469	133,645	207,546			
3300	OASDI/MEDICARE	69,390	61,558	82,377			
3400	HEALTH & WELFARE DO NOT USE	96,611	80,893	147,132			
3500	SUI	494	445	583			
3600	WKRS COMP	22,064	19,933	22,428			
3700	RETIREE BENEFITS	4,158	3,641	4,872			
3900	OTHER BENEFITS	11,600	12,450	13,400			
	TOTAL: 3xxx	357,409	312,563	478,337			

4300	MATERIALS & SUPPLIES	11,000	8,623	12,500			
4400	NONCAPITALIZED EQUIPMENT	15,000	1,256	15,000			
	TOTAL: 4xxx	26,000	9,879	27,500			

5200	TRAVEL & CONFERENCES	18,500	16,463	24,500			
5300	DUES & MEMBERSHIPS	5,000	4,445	5,000			
5600	RENTALS LEASES & REPAIRS			5,381			
5700	DIRECT COST TRANSFERS	975		975			
5800	PROF/CONSLTG SVCS & OPER EXPEN	31,737	29,201	30,070			
5900	COMMUNICATIONS	2,000	1,012	2,000			
	TOTAL: 5xxx	58,212	51,120	67,926			
	*SUB-TOTAL:1000-7999	1,387,667	1,255,364	1,722,809			

	**TOTAL:1000-5999	1,387,667	1,255,364	1,722,809			
	**TOTAL:1000-6999	1,387,667	1,255,364	1,722,809			
	**TOTAL:1000-7999	1,387,667	1,255,364	1,722,809			
	**TOTAL:8000-8999						

FUND	:01	GENERAL FUND	RESOURCE:0052			CONTRACT SERVICES - OTHER
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8600		LOCAL REVENUE	505,350	252,889	708,027	
		TOTAL: 8xxx	505,350	252,889	708,027	
1900		OTHER CERTIFICATED SALARIES	100,000		100,000	
		TOTAL: lxxx	100,000		100,000	
2300		CLASSIFIED SUPERV & ADMIN SAL	129,079	131,576	194,304	
2900		OTHER CLASSIFIED SALARIES	76,682	83,487	76,682	
		TOTAL: 2xxx	205,761	215,063	270,986	
3100		STRS	14,430		16,280	
3200		PERS	27,813	19,752	48,947	
3300		OASDI/MEDICARE	15,214	10,503	21,296	
3400		HEALTH & WELFARE DO NOT USE	10,459	9,854	20,502	
3500		SUI	153	86	186	
3600		WRS COMP	6,818	3,937	7,147	
3700		RETIREE BENEFITS	507	486	772	
3900		OTHER BENEFITS		200		
		TOTAL: 3xxx	75,394	44,817	115,131	
5200		TRAVEL & CONFERENCES		186	3,000	
5800		PROF/CONSULTG SVCS & OPER EXPEN	3,000	147,280	218,910	
		TOTAL: 5xxx	221,950	147,466	221,910	
		*SUB-TOTAL:1000-7999	603,105	407,346	708,027	
		**TOTAL:1000-5999	603,105	407,346	708,027	
		**TOTAL:1000-6999	603,105	407,346	708,027	
		**TOTAL:1000-7999	603,105	407,346	708,027	
		**TOTAL:8000-8999	505,350	252,889	708,027	

Information Services

The Information Services department is responsible for providing business and data processing services to 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, Sausalito-Marín City, Dixie, Ross Valley, Shoreline Unified, Mill Valley, Nicasio, and Ross.

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.

FUND :01		GENERAL FUND		RESOURCE:0007		Data Processing Consortium
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget		
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8600	LOCAL REVENUE	471,280	292,521	426,232		
8900	OTHER FINANCING SOURCES			60,320		
	TOTAL: 8xxx	<u>471,280</u>	<u>292,521</u>	486,552		
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2300	CLASSIFIED SUPERV & ADMIN SAL	98,305	98,723	82,042		
2400	CLERICAL & OFFICE SALARIES	130,754	130,966	148,307		
	TOTAL: 2xxx	229,059	229,689	230,349		
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3100	STRS	9,083	9,083	10,248		
3200	PERS	25,799	25,747	30,238		
3300	OASDI/MEDICARE	13,304	11,973	13,418		
3400	HEALTH & WELFARE DO NOT USE	20,386	18,558	25,086		
3500	SUI	115	117	120		
3600	WFRS COMP	5,108	5,194	4,439		
3700	RETIREE BENEFITS	891	861	934		
3900	OTHER BENEFITS	3,720	3,310	3,720		
	TOTAL: 3xxx	78,406	74,843	88,203		
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4300	MATERIALS & SUPPLIES	17,000	14,721	13,000		
4400	NONCAPITALIZED EQUIPMENT	4,000		4,000		
	TOTAL: 4xxx	21,000	<u>14,721</u>	17,000		
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5200	TRAVEL & CONFERENCES	4,000	3,422	4,000		
5800	PROF/CONSLTG SVCS & OPER EXPEN	126,810	125,815	137,000		
5900	COMMUNICATIONS	11,000		10,000		
	TOTAL: 5xxx	141,810	<u>129,237</u>	151,000		
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*SUB-TOTAL:1000-5999		470,275	448,490	486,552		

FUND :01		GENERAL FUND		RESOURCE:9957		WEB PORTAL-ED 1	
				2017-2018	2017-2018	2018-2019	
				Budget	Actual	Budget	

8000	REVENUE & OTHER FINANCING SRCS			2,256			
8600	LOCAL REVENUE			67,000	40,084	45,000	
	TOTAL: 8xxx			69,256	40,084	45,000	

5600	RENTALS LEASES & REPAIRS			2,000			
5800	PROF/CONSULTG SVCS & OPER EXPEN			65,000	44,612	45,000	
	TOTAL: 5xxx			67,000	44,612	45,000	
	*SUB-TOTAL:1000-5999			67,000	44,612	45,000	

7900	*** NOT ON FILE ***			2,256			
	TOTAL: 7xxx			2,256			
	*SUB-TOTAL:1000-7999			69,256	44,612	45,000	

**TOTAL:1000-5999				537,275	493,102	531,552	
**TOTAL:1000-6999				537,275	493,102	531,552	
**TOTAL:1000-7999				539,531	493,102	531,552	
**TOTAL:8000-8999				540,536	332,605	531,552	

FUND :01		GENERAL FUND	RESOURCE:9958			CONSORTIUM EQUIPMENT RESERVE	
			2017-2018	2017-2018	2018-2019		
			Budget	Actual	Budget		
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8600	LOCAL REVENUE		15,000				
8900	OTHER FINANCING SOURCES		15,000				
	TOTAL: 8xxx		30,000				
5800	PROF/CONSLTG SVCS & OPER EXPEN		15,000	1,798			
	TOTAL: 5xxx		15,000	1,798			
*SUB-TOTAL:1000-5999			15,000	1,798			
6500	EQUIPMENT REPLACEMENT		15,000				
	TOTAL: 6xxx		15,000				
*SUB-TOTAL:1000-7999			30,000	1,798			
**TOTAL:1000-5999			15,000	1,798			
**TOTAL:1000-6999			30,000	1,798			
**TOTAL:1000-7999			30,000	1,798			
**TOTAL:8000-8999			30,000				

Early Childhood Education

The 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 this work for more than 350 educators and 1,400 children, provided by the Marin Community Foundation, First 5 California, Marin First 5, and the California Department of Education. By leveraging funding and other resources in the county, and collaborating with partners in the community, the ECE Department provides the following direct services:

- Assess needs of ECE programs and early care and education staff
- High quality professional development by nationally recognized experts
- High quality professional development by local experts including staff
- Coaching for leaders, educators and caregivers that focuses on implementation of current professional development to fidelity
- Professional development and support for coaches
- Leadership development and support
- Professional growth and academic *guidance* for early childhood educators
- Technical assistance and training to program leaders
- Support for obtaining child development permits
- Incentive and stipend program management
- Assessment of educators and programs using valid and reliable tools
- Program evaluation, rating and monitoring
- Collaboration with community, regional and state partners on the Quality Rating Improvement System
- Leadership to Early Childhood Education programs (public and private) in Marin County
- Assistance to State contractors on grants, program development, curriculum, funding terms and regulations for public school programs
- Maintain data base of all programs in Marin Quality Counts (Marin's Quality Rating and Improvement System)
- Monitor and provide current research, programs, standards, grants, and state and local issues that are relevant to Early Care and Education
- Provide narrative and fiscal reports for all grants on quarterly basis
- Manage, coordinate and leverage grants to meet grant requirements
- The Child Care Commission is also housed in the ECE department and provides leadership on public policy as it relates to early care and education

FUND :01		GENERAL FUND		RESOURCE:9820		HUB - ECE	
				2017-2018	2017-2018	2018-2019	
				Budget	Actual	Budget	
8600 LOCAL REVENUE							
TOTAL: 8xxx				125,200	58,582	41,700	
				125,200	58,582	41,700	
4300 MATERIALS & SUPPLIES				500			
TOTAL: 4xxx				500			
5200 TRAVEL & CONFERENCES				17,600	9,633	2,100	
5800 PROF/CONSLTG SVCS & OPER EXPEN				107,100	82,825	39,600	
TOTAL: 5xxx				124,700	92,458	41,700	
*SUB-TOTAL:1000-5999				125,200	92,458	41,700	

FUND	:01	GENERAL FUND	RESOURCE:9901		MARIN COMMUNITY FOUNDATION ECE
			2017-2018	2017-2018	2018-2019
			Budget	Actual	Budget

8000	REVENUE & OTHER FINANCING SRCS	197,896			
8600	LOCAL REVENUE	780,825	782,302		960,000
	TOTAL: 8xxx	978,721	782,302		960,000

1300	CERTIFICATED SUPERV & ADM SAL	60,320	60,378		209,678
1900	OTHER CERTIFICATED SALARIES	2,784	3,785		
	TOTAL: 1xxx	63,104	64,162		209,678

2300	CLASSIFIED SUPERV & ADMIN SAL	179,009	173,675		176,536
2400	CLERICAL & OFFICE SALARIES	105,706	101,696		101,258
2900	OTHER CLASSIFIED SALARIES	130,600	117,324		77,087
	TOTAL: 2xxx	415,315	392,694		354,881

3100	STRS	34,937	34,053		62,880
3200	PERS	35,826	15,004		32,213
3300	OASDI/MEDICARE	21,617	15,869		19,251
3400	HEALTH & WELFARE DO NOT USE	40,821	39,745		62,776
3500	SUI	236	203		288
3600	WKRS COMP	10,679	9,034		10,877
3700	RETIREE BENEFITS	1,492	1,436		2,076
3900	OTHER BENEFITS		550		600
	TOTAL: 3xxx	145,608	115,895		190,961

4300	MATERIALS & SUPPLIES	35,627	27,574		7,500
4400	NONCAPITALIZED EQUIPMENT	2,250			500
	TOTAL: 4xxx	37,877	27,574		8,000

5200	TRAVEL & CONFERENCES	10,450	5,493		5,000
5300	DUES & MEMBERSHIPS	350	150		350
5700	DIRECT COST TRANSFERS	6,325	1,125		4,000
5800	PROF/CONSLTG SVCS & OPER EXPEN	174,296	161,182		62,098
5900	COMMUNICATIONS	2,050			1,050
	TOTAL: 5xxx	193,471	167,951		72,498

*SUB-TOTAL:1000-5999		855,375	768,276		836,018

7300	TRANSFERS OF INDIRECT COSTS	123,346			123,982
	TOTAL: 7xxx	123,346			123,982

*SUB-TOTAL:1000-7999		978,721	768,276		960,000

FUND :01	GENERAL FUND	2017-2018 Budget	2017-2018 Actual	RESOURCE:9907	2018-2019 Budget
		77,711			
8000	REVENUE & OTHER FINANCING SRCS	311,728	1,249		311,728
8600	LOCAL REVENUE	389,439	1,249		311,728
	TOTAL: 8xxx				
1300	CERTIFICATED SUPERV & ADM SAL	38,532	38,727		38,533
	TOTAL: 1xxx	38,532	38,727		38,533
2300	CLASSIFIED SUPERV & ADMIN SAL	118,761	117,701		117,702
2400	CLERICAL & OFFICE SALARIES	3,509	3,559		3,684
2900	OTHER CLASSIFIED SALARIES	7,000	5,437		11,850
	TOTAL: 2xxx	129,270	126,697		133,236
3100	STRS	22,697	22,573		25,437
3200	PERS	1,632	545		2,806
3300	OASDI/MEDICARE	3,086	2,841		3,457
3400	HEALTH & WELFARE DO NOT USE	15,935	14,838		17,283
3500	SUI	84	82		89
3600	WFRS COMP	3,742	3,665		3,310
3700	RETIREE BENEFITS	643	623		644
	TOTAL: 3xxx	47,819	45,167		53,026
4300	MATERIALS & SUPPLIES	4,987	4,550		500
4400	NONCAPITALIZED EQUIPMENT				1,200
	TOTAL: 4xxx	4,987	4,550		1,700
5200	TRAVEL & CONFERENCES		446		500
5300	DUES & MEMBERSHIPS				200
5700	DIRECT COST TRANSFERS				1,000
5800	PROF/CONSULTG SVCS & OPER EXPEN	115,851	59,872		41,224
5900	COMMUNICATIONS	1,400	1,292		2,050
	TOTAL: 5xxx	119,751	61,610		44,974
	*SUB-TOTAL:1000-5999	340,359	276,752		271,469
7300	TRANSFERS OF INDIRECT COSTS	49,080			40,259
	TOTAL: 7xxx	49,080			40,259
	*SUB-TOTAL:1000-7999	389,439	276,752		311,728

FUND :01	GENERAL FUND	RESOURCE:9983		First 5 California-Signature	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8600	LOCAL REVENUE	70,000	46,497	71,400	
	TOTAL: 8xxx	70,000	46,497	71,400	
1300	CERTIFICATED SUPERV & ADM SAL	44,037	43,635	44,037	
	TOTAL: 1xxx	44,037	43,635	44,037	
3100	STRS	6,355	6,297	7,170	
3300	OSADI/MEDICARE	639	593	639	
3400	HEALTH & WELFARE DO NOT USE	4,005	3,815	3,860	
3500	SUI	22	22	23	
3600	WKRS COMP	982	973	849	
3700	RETIREE BENEFITS	162	158	164	
	TOTAL: 3xxx	12,165	11,857	12,705	
5800	PROF/CONSLTG SVCS & OPER EXPEN	7,434	2,625	8,167	
	TOTAL: 5xxx	7,434	2,625	8,167	
*SUB-TOTAL:1000-5999		63,636	58,117	64,909	
7300	TRANSFERS OF INDIRECT COSTS	6,364		6,491	
	TOTAL: 7xxx	6,364		6,491	
*SUB-TOTAL:1000-7999		70,000	58,117	71,400	

FUND	:01	GENERAL FUND	RESOURCE:9998		DATA COLLECTORS
			2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
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8000		REVENUE & OTHER FINANCING SRCS	14,666		
8600		LOCAL REVENUE	105,818	103,573	148,376
		TOTAL: 8xxx	120,484	103,573	148,376
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1300		CERTIFICATED SUPERV & ADM SAL			26,434
		TOTAL: 1xxx			26,434
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2400		CLERICAL & OFFICE SALARIES	750		
2900		OTHER CLASSIFIED SALARIES	73,714	51,335	72,170
		TOTAL: 2xxx	74,464	51,335	72,170
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3100		STRS			4,304
3200		PERS	10,223		4,097
3300		OASDI/MEDICARE	5,639	3,508	5,905
3400		HEALTH & WELFARE DO NOT USE			7,236
3500		SUI	39	26	50
3600		WFRS COMP	1,644	1,144	1,900
3700		RETIREE BENEFITS			118
		TOTAL: 3xxx	17,545	4,677	23,610
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4300		MATERIALS & SUPPLIES	430		
		TOTAL: 4xxx	430		
<hr/>					
5800		PROF/CONSLTG SVCS & OPER EXPEN	12,861	9,286	7,000
		TOTAL: 5xxx	12,861	9,286	7,000
<hr/>					
*SUB-TOTAL:1000-5999			105,300	65,298	129,214
<hr/>					
7300		TRANSFERS OF INDIRECT COSTS	15,184		19,162
7900		*** NOT ON FILE ***			
		TOTAL: 7xxx	15,184		19,162
<hr/>					
*SUB-TOTAL:1000-7999			120,484	65,298	148,376
<hr/>					
**TOTAL:1000-5999			1,489,870	1,260,901	1,343,311
**TOTAL:1000-6999			1,489,870	1,260,901	1,343,311
**TOTAL:1000-7999			1,683,844	1,260,901	1,533,205
**TOTAL:8000-8999			1,683,844	992,203	1,533,204

COMMUNITY SERVICES

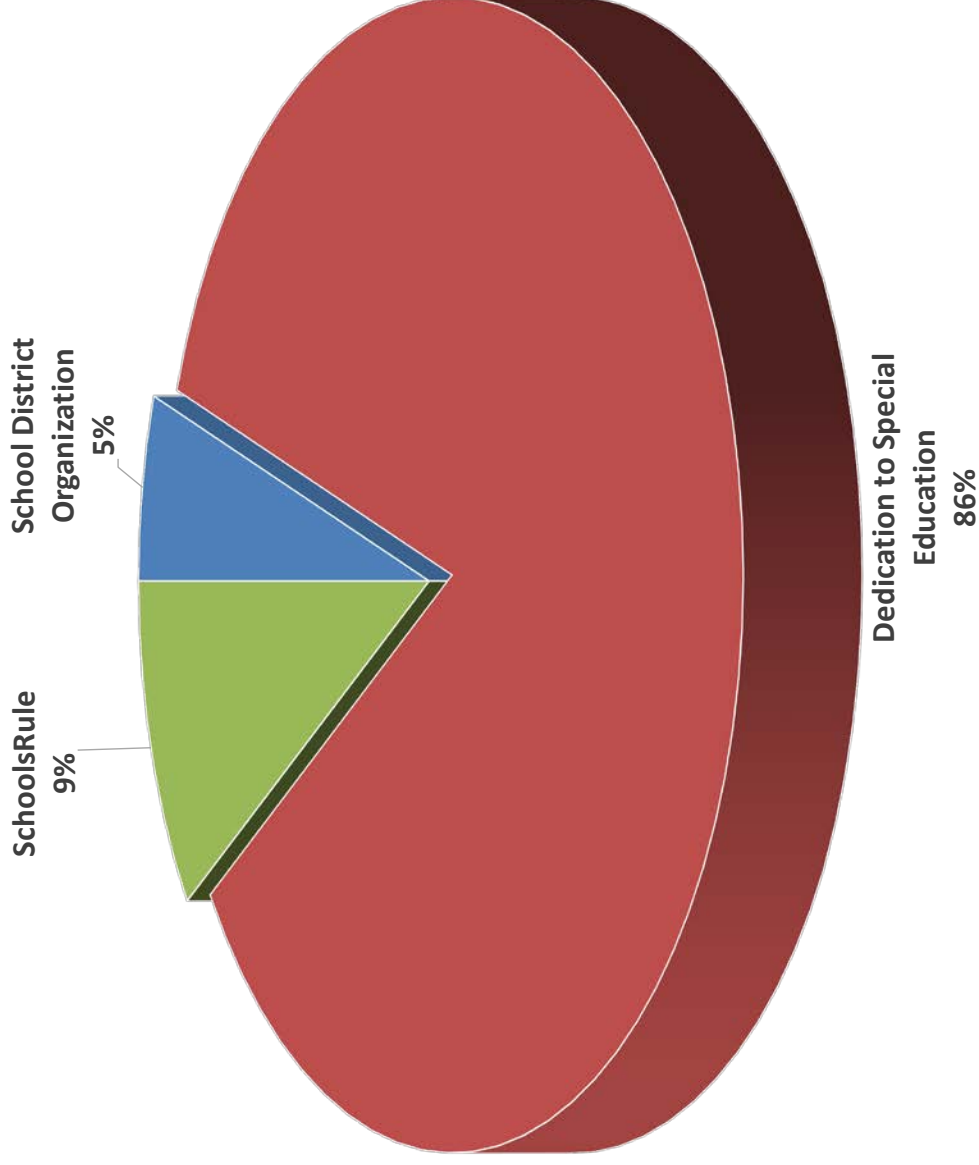
**Marin County Office of Education
2018-19 Budget
Community Services**

	School District Organization	Dedication to Special Education	SchoolsRule	Total
REVENUES:				
LCFF Sources				-
LCFF Transfers				-
Excess Property Taxes				-
Federal Revenues				-
Other State Revenues				-
Other Local Revenues		183,000		183,000
TOTAL REVENUES		183,000		183,000
EXPENDITURES:				
Certificated Salaries				-
Classified Salaries	5,000	26,342	18,244	49,586
Employee Benefits	1,100	7,294	1,756	10,150
Books and Supplies		66,114		66,114
Services, Other Operating Exp	5,000	83,250		88,250
Capital Outlay				-
Other Outgo				-
Direct Support/Indirect Costs				-
TOTAL EXPENDITURES	11,100	183,000	20,000	214,100
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	(11,100)	-	(20,000)	(31,100)

Community Services

Expenditures by Source

2018-2019 Budget



Final 2018-19 MCOE Budget
June 26, 2018

Total \$214,110

Dedication to Special Education

FUND	:01	GENERAL FUND	RESOURCE:9916		TECH CLASS/TEACHER ALLOC (DSE)
			2017-2018	2018-2019	
			Budget	Budget	

8000	REVENUE & OTHER FINANCING SRCS	28,446			
8600	LOCAL REVENUE	270,900	196,303	183,000	
	TOTAL: 8xxx	299,346	196,303	183,000	

2200	CLASSIFIED SUPPORT SALARIES	1,000	1,257	1,000	
2900	OTHER CLASSIFIED SALARIES	25,342	25,342	25,342	
	TOTAL: 2xxx	26,342	26,598	26,342	

3200	PERS	4,092	2,684	4,758	
3300	OASDI/MEDICARE	2,016	1,341	2,015	
3500	SUI	13	9	13	
3600	WFRS COMP	587	391	507	
	TOTAL: 3xxx	6,708	4,425	7,294	

4300	MATERIALS & SUPPLIES	109,256	55,350	66,114	
4400	NONCAPITALIZED EQUIPMENT	31,150	25,443		
	TOTAL: 4xxx	140,406	80,792	66,114	

5200	TRAVEL & CONFERENCES	48,087	2,402	500	
5600	RENTALS LEASES & REPAIRS	500	286		
5700	DIRECT COST TRANSFERS	1,500			
5800	PROF/CONSLTG SVCS & OPER EXPEN	112,365	79,140	82,000	
5900	COMMUNICATIONS	2,000	1,099	750	
	TOTAL: 5xxx	164,452	82,927	83,250	

*SUB-TOTAL:1000-5999		337,908	194,742	183,000	

6200	BUILDINGS & IMPROVEMNT OF BLDG	18,150	18,150		
6400	EQUIPMENT	12,750			
	TOTAL: 6xxx	30,900	18,150		

*SUB-TOTAL:1000-6999		368,808	212,892	183,000	

7900	*** NOT ON FILE ***				
	TOTAL: 7xxx				

*SUB-TOTAL:1000-7999		368,808	212,892	183,000	

**TOTAL:1000-5999		337,908	194,742	183,000	
**TOTAL:1000-6999		368,808	212,892	183,000	
**TOTAL:1000-7999		368,808	212,892	183,000	
**TOTAL:8000-8999		299,346	196,303	183,000	

MCOE OPERATIONS

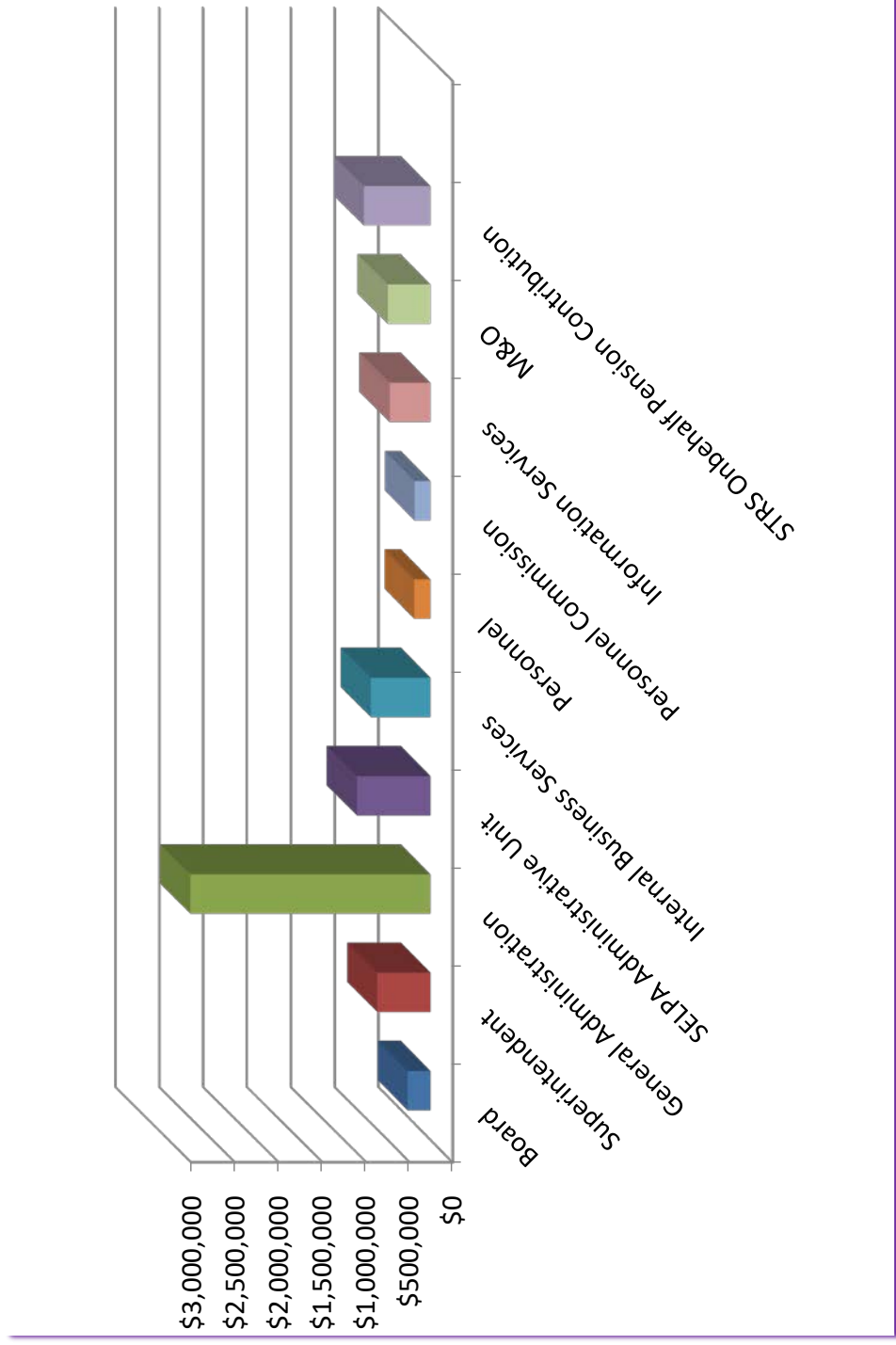
Marin County Office of Education
2018-19 Budget
County Operations

	County Office Operations, Funding	Board	Superintendent	General Administration	SELPA Administrative Unit	Internal Business Services	Personnel	Personnel Commission	Information Services	Maintenance & Operations	STRS On- Behalf Pension Contributions	Total
REVENUES:												
LCFF Sources	2,796,513											2,796,513
LCFF Transfer	-				849,280							849,280
Excess Property Tax	2,339,748											2,339,748
Hold Harmless	1,917,919											1,917,919
Federal Revenues	-			25,000								25,000
Other State Revenues	-			7,400								7,400
Other Local Revenues	-			887,399								887,399
TOTAL REVENUES	7,054,180	-	-	919,799	849,280	-	2,596	-	139,000	3,000	770,358	1,029,399
												9,738,213
EXPENDITURES:												
Certificated Salaries		-	321,490	559,250	391,557	-	20,412	-	-	134,608		1,427,317
Classified Salaries		16,800	136,269	925,138	113,222	1,072,236	262,505	114,850	617,505	261,811		3,520,336
Employee Benefits		89,072	130,720	557,545	178,261	441,647	118,888	42,588	238,732	161,200	770,358	2,729,011
Books and Supplies		400	6,500	44,050	5,500	20,000	11,475	1,525	64,250	79,000		232,700
Services, Other Op Exp	-	160,512	20,891	662,631	51,058	73,424	28,650	27,700	187,929	395,095		1,607,890
Capital Outlay		-	-	-	-	-	-	-	-	-		-
Direct Support/Indirect Costs		-	-	-	109,682	(916,871)	(252,094)	-	(632,284)	(533,587)		(2,225,154)
TOTAL EXPENDITURES	\$ -	\$ 266,784	\$ 615,870	\$ 2,748,614	\$ 849,280	\$ 690,436	\$ 189,836	\$ 186,663	\$ 476,132	\$ 498,127	\$ 770,358	\$ 7,292,100
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	7,054,180	(266,784)	(615,870)	(1,828,815)	-	(690,436)	(187,240)	(186,663)	(337,132)	(495,127)	-	2,446,113

County Office Operations

Expenditures by Source

2018-2019 Budget



Total \$7,292,100

FUND :01		GENERAL FUND		RESOURCE:7690		STRS On-Behalf Pension Contrib	
				2017-2018	2017-2018	2018-2019	
				Budget	Actual	Budget	
8500 STATE REVENUE				631,379		770,358	
TOTAL: 8xxx				631,379		770,358	
3100 STRS				631,379		770,358	
TOTAL: 3xxx				631,379		770,358	
*SUB-TOTAL:1000-7999				631,379		770,358	
**TOTAL:1000-5999				631,379		770,358	
**TOTAL:1000-6999				631,379		770,358	
**TOTAL:1000-7999				631,379		770,358	
**TOTAL:8000-8999				631,379		770,358	

Superintendent and Governing Board

FUND :01
FUNCTION:7110

GENERAL FUND
BOARD

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
2300 CLASSIFIED SUPERV & ADMIN SAL	16,800	12,490	16,800
TOTAL: 2xxx	16,800	12,490	16,800
3200 PERS	2,609		3,034
3300 GASDI/MEDICARE	1,285	1,224	1,285
3400 HEALTH & WELFARE DO NOT USE	84,420	68,769	84,420
3500 SUI	8		8
3600 WRRS COMP	375	359	324
TOTAL: 3xxx	88,697	70,352	89,072
4300 MATERIALS & SUPPLIES	200	387	400
TOTAL: 4xxx	200	387	400
5200 TRAVEL & CONFERENCES	8,730	1,437	8,730
5600 RENTALS LEASES & REPAIRS	3,845		2,000
5800 PROF/CONSULTG SVCS & OPER EXPEN	20,970	500	148,932
5900 COMMUNICATIONS	850	418	850
TOTAL: 5xxx	34,395	2,354	160,512
*SUB-TOTAL:1000-5999	140,092	85,584	266,784

FUND :01
FUNCTION:7150
GENERAL FUND
SUPERINTENDENT

NO REPORTING REQUIREMENTS

RESOURCE:0000

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
1300 CERTIFICATED SUPERV & ADM SAL	306,752	306,752	321,490
TOTAL: 1xxx	306,752	306,752	321,490
2400 CLERICAL & OFFICE SALARIES	134,503	134,791	136,269
TOTAL: 2xxx	134,503	134,791	136,269
3100 STRS	44,264	44,264	52,339
3200 PERS	20,890	18,095	24,613
3300 OASDI/MEDICARE	10,289	9,694	10,426
3400 HEALTH & WELFARE DO NOT USE	28,919	27,506	30,150
3500 SUI	220	67	230
3600 WKRS COMP	9,840	9,842	8,818
3700 RETIREE BENEFITS	1,456	1,386	1,499
3900 OTHER BENEFITS		2,645	2,645
TOTAL: 3xxx	115,878	113,499	130,720
4300 MATERIALS & SUPPLIES	6,500	975	6,500
TOTAL: 4xxx	6,500	975	6,500
5200 TRAVEL & CONFERENCES	10,000		10,000
5300 DUES & MEMBERSHIPS	1,600		1,600
5600 RENTALS LEASES & REPAIRS	2,400		1,291
5700 DIRECT COST TRANSFERS	8,000		8,000
TOTAL: 5xxx	22,000		20,891
*SUB-TOTAL:1000-5999	585,633	556,017	615,870

Administrative Services

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

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

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

FUND :01 FUNCTION:7100		GENERAL FUND BOARD AND SUPERINTENDENT		RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
8600	LOCAL REVENUE	28,399	980	28,399			
	TOTAL: 8xxx	28,399	980	28,399			
5800	PROF/CONSLTG SVCS & OPER EXPEN	158,850	147,962	161,850			
	TOTAL: 5xxx	158,850	147,962	161,850			
*SUB-TOTAL:1000-5999		158,850	147,962	161,850			

FUND :01 FUNCTION:7200		GENERAL FUND OTHER GENERAL ADMINISTRATION		RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2017-2018 Budget		2017-2018 Actual		2018-2019 Budget	

8600	LOCAL REVENUE	20,000-	1,710	20,000-	1,710	20,000-	
TOTAL: 8xxx		20,000-	1,710	20,000-	1,710	20,000-	

1300	CERTIFICATED SUPERV & ADM SAL	335,429	35,346	298,327			
1900	OTHER CERTIFICATED SALARIES	260,923	155,470	260,923			
TOTAL: 1xxx		596,352	190,816	559,250			

2300	CLASSIFIED SUPERV & ADMIN SAL	451,580	351,735	451,583			
2400	CLERICAL & OFFICE SALARIES	172,829	135,649	181,120			
2900	OTHER CLASSIFIED SALARIES	67,638	36,265	67,638			
TOTAL: 2xxx		692,047	523,648	700,341			

3100	STRS	82,126	5,242	91,046			
3200	PERS	108,700	73,394	126,499			
3300	OASDI/MEDICARE	57,052	34,061	56,322			
3400	HEALTH & WELFARE DO NOT USE	145,082	54,602	157,146			
3500	SUI	663	326	636			
3600	WRS COMP	29,504	14,553	24,265			
3700	RETIREE BENEFITS	2,223	1,878	2,106			
3900	OTHER BENEFITS	8,400	8,335	12,900			
TOTAL: 3xxx		433,749	192,391	470,920			

4300	MATERIALS & SUPPLIES	77,766	33,940	44,300			
4400	NONCAPITALIZED EQUIPMENT	3,000	3,000	3,000			
TOTAL: 4xxx		80,766	33,940	47,300			

5200	TRAVEL & CONFERENCES	18,387	13,013	24,104			
5300	DUES & MEMBERSHIPS	25,000	24,667	25,500			
5400	INSURANCE	74,360	74,360	80,000			
5600	RENTALS LEASES & REPAIRS	10,767	8,593	11,479			
5700	DIRECT COST TRANSFERS	4,700		4,700			
5800	PROF/CONSULTG SVCS & OPER EXPEN	320,069	90,134	272,059			
5900	COMMUNICATIONS	2,000	1,503	2,000			
TOTAL: 5xxx		455,283	212,270	419,842			

*SUB-TOTAL:1000-5999		2,258,197	1,153,066	2,197,653			

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 local agency board

FUND	:01	GENERAL FUND	GOAL	:5050	REGIONALIZED SERVICES
			2017-2018 Actual	2018-2019 Budget	
8000	REVENUE & OTHER FINANCING SRCS				
8900	OTHER FINANCING SOURCES		857,346	849,280	
	TOTAL: 8xxx		857,346	849,280	
1300	CERTIFICATED SUPERV & ADM SAL				
1900	OTHER CERTIFICATED SALARIES		365,671	385,557	
	TOTAL: 1xxx		82,629	6,000	
2300	CLASSIFIED SUPERV & ADMIN SAL				
2400	CLERICAL & OFFICE SALARIES		448,300	391,557	
2900	OTHER CLASSIFIED SALARIES		24,895-		
	TOTAL: 2xxx		122,877	111,222	
3100	STRS		2,000	2,000	
3200	PERS		99,982	113,222	
3300	ORADI/MEDICARE		83,671	89,989	
3400	HEALTH & WELFARE DO NOT USE		19,395	20,452	
3500	SUI		16,063	14,344	
3600	WRRS COMP		62,315	63,784	
3700	RETIREE BENEFITS		286	255	
3900	OTHER BENEFITS		12,797	9,726	
	TOTAL: 3xxx		2,055	2,053	
4300	MATERIALS & SUPPLIES		7,500	3,900	
4400	NONCAPITALIZED EQUIPMENT		204,082	204,503	
	TOTAL: 4xxx		114,539		
5200	TRAVEL & CONFERENCES		20,300	5,000	
5300	DUES & MEMBERSHIPS		3,900	500	
5700	DIRECT COST TRANSFERS		24,200	5,500	
5800	PROF/CONSULTG SVCS & OPER EXPEN		4,200	5,500	
5900	COMMUNICATIONS		3,443	2,500	
	TOTAL: 5xxx		2,500	7,500	
	*SUB-TOTAL:1000-5999		113,346	34,058	
			1,500	1,500	
			129,046	51,058	
			905,610	765,840	
7300	TRANSFERS OF INDIRECT COSTS		132,392	109,682	
	TOTAL: 7xxx		132,392	109,682	
	*SUB-TOTAL:1000-7999		1,038,002	875,522	

MCOE Business Services

MCOE (Internal) 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 is a list of these 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

Responsible for maintaining a general ledger for all funds, preparing financial reports, closing books, assisting other internal departments in fiscal matters, and the reporting to state, federal and local agencies.

Accounts Payable/Purchasing

Accounts payable/purchasing 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. Coordinates employee medical, dental and vision benefits with providers.

FUND :01
FUNCTION:7300
GENERAL FUND
FISCAL SERVICES

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	
8600 LOCAL REVENUE				
TOTAL: 8xxx		113		
2300 CLASSIFIED SUPERV & ADMIN SAL	639,387	641,101	708,439	
2400 CLERICAL & OFFICE SALARIES	302,004	254,801	353,797	
2900 OTHER CLASSIFIED SALARIES	24,500	24,486	10,000	
TOTAL: 2xxx	965,891	920,389	1,072,236	
3100 STRS	7,623			
3200 PERS	143,013	137,396	193,673	
3300 OASDI/MEDICARE	67,391	62,576	75,245	
3400 HEALTH & WELFARE DO NOT USE	100,533	90,654	131,454	
3500 SUI	491	465	545	
3600 WFRS COMP	21,924	20,704	20,658	
3700 RETIREE BENEFITS	3,981	3,509	4,474	
3900 OTHER BENEFITS	12,600	10,150	15,600	
TOTAL: 3xxx	357,556	325,453	441,647	
4300 MATERIALS & SUPPLIES	16,945	4,717	18,000	
4400 NONCAPITALIZED EQUIPMENT	15,000	1,256	2,000	
TOTAL: 4xxx	31,945	5,973	20,000	
5200 TRAVEL & CONFERENCES	12,925	6,295	12,925	
5300 DUES & MEMBERSHIPS	1,695	1,695	2,000	
5600 RENTALS LEASES & REPAIRS	580		10,399	
5700 DIRECT COST TRANSFERS	5,000		6,000	
5800 PROF/CONSLTG SVCS & OPER EXPEN	52,697	145,518-	36,100	
5900 COMMUNICATIONS	6,000	4,530	6,000	
TOTAL: 5xxx	78,897	132,999-	73,424	
*SUB-TOTAL:1000-7999	1,434,289	1,118,815	1,607,307	
**TOTAL:1000-5999				
**TOTAL:1000-6999	1,434,289	1,118,815	1,607,307	
**TOTAL:1000-7999	1,434,289	1,118,815	1,607,307	
**TOTAL:8000-8999		113		

FUND :01
FUNCTION:7190

GENERAL FUND
EXT FINANCL AUDIT-SINGLE AUDIT

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
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5800 PROF/CONSLTG SVCS & OPER EXPEN
TOTAL: 5xxx

39,192	39,192	40,363
39,192	39,192	40,363

*SUB-TOTAL:1000-5999

39,192	39,192	40,363
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Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, over 300 substitutes, extra-hire staff and professional experts, and over 650 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, TB testing notification, mandated topics, 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 Business Services.

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

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

FUND :01
FUNCTION:7400

GENERAL FUND
PERSONNEL/HUMAN RESOURCES SERV

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8500 STATE REVENUE	2,596	2,596	2,596
8600 LOCAL REVENUE	15	255	
TOTAL: 8xxx	2,611	2,851	2,596
1300 CERTIFICATED SUPERV & ADM SAL			
TOTAL: 1xxx	61,235	61,235	20,412
2300 CLASSIFIED SUPERV & ADMIN SAL			
2400 CLERICAL & OFFICE SALARIES	87,660	87,660	87,780
TOTAL: 2xxx	179,433	175,459	174,725
	267,093	263,119	262,505
3100 STRS	8,836	8,836	3,324
3200 PERS	41,483	38,068	47,417
3300 OASDI/MEDICARE	20,618	19,999	19,719
3400 HEALTH & WELFARE DO NOT USE	38,894	37,442	39,798
3500 SUI	165	164	146
3600 WKRS COMP	7,323	7,334	5,453
3700 RETIREE BENEFITS	1,386	1,360	1,230
3900 OTHER BENEFITS	1,800	1,650	1,800
TOTAL: 3xxx	120,504	114,854	118,888
4300 MATERIALS & SUPPLIES	4,490	3,872	1,475
4400 NONCAPITALIZED EQUIPMENT	6,000		10,000
TOTAL: 4xxx	10,490	3,872	11,475
5200 TRAVEL & CONFERENCES	2,350	454	2,350
5300 DUES & MEMBERSHIPS	400	400	600
5700 DIRECT COST TRANSFERS	6,100	161	6,100
5800 PROF/CONSLTG SVCS & OPER EXPEN	18,100	14,951	18,100
5900 COMMUNICATIONS	1,500	728	1,500
TOTAL: 5xxx	28,450	16,694	28,650
*SUB-TOTAL:1000-5999	487,772	459,774	441,930

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.

FUND :01
FUNCTION:7495

GENERAL FUND
PERSONNEL COMMISSION

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
2300 CLASSIFIED SUPERV & ADMIN SAL	59,880	59,520	59,960
2400 CLERICAL & OFFICE SALARIES	30,514	28,075	31,890
2900 OTHER CLASSIFIED SALARIES	23,000	26,936	23,000
TOTAL: 2xxx	113,394	114,530	114,850
3200 PERS	17,612	13,350	20,745
3300 OASDI/MEDICARE	8,205	6,120	8,344
3400 HEALTH & WELFARE DO NOT USE	32,834	36,533	10,854
3500 SUI	57	47	59
3600 WKRS COMP	2,529	2,101	2,213
3700 RETIREE BENEFITS	367	357	372
TOTAL: 3xxx	61,604	58,507	42,588
4300 MATERIALS & SUPPLIES	1,525	1,065	1,525
TOTAL: 4xxx	1,525	1,065	1,525
5200 TRAVEL & CONFERENCES	5,175	437	5,175
5300 DUES & MEMBERSHIPS	2,900	2,645	2,900
5700 DIRECT COST TRANSFERS	800		800
5800 PROF/CONSLTG SVCS & OPER EXPEN	18,075	13,730	18,075
5900 COMMUNICATIONS	1,000	304	750
TOTAL: 5xxx	27,950	17,116	27,700
*SUB-TOTAL:1000-5999	204,473	191,218	186,663

Information Services

The Information Services department is responsible for providing business and data processing services to 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, Sausalito-Marín City, Dixie, Ross Valley, Shoreline Unified, Mill Valley, Nicasio, and Ross.

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.

GENERAL FUND		RESOURCE:0000		NO REPORTING REQUIREMENTS	
:01					
FUNCTION:7700					
DATA PROCESSING SERVICES					
		2017-2018	2017-2018	2018-2019	
		Budget	Actual	Budget	

8600	LOCAL REVENUE	145,000	85,291	139,000	
TOTAL: 8xxx		145,000	85,291	139,000	
2300	CLASSIFIED SUPERV & ADMIN SAL	253,469	251,175	233,060	
2400	CLERICAL & OFFICE SALARIES	360,032	362,582	384,445	
TOTAL: 2xxx		613,501	613,758	617,505	
3100	STRS	17,160	15,466	17,449	
3200	PERS	76,813	77,895	92,721	
3300	OASDI/MEDICARE	39,169	37,029	40,514	
3400	HEALTH & WELFARE DO NOT USE	67,095	63,788	73,205	
3500	SUI	308	309	317	
3600	WRS COMP	13,683	13,771	11,958	
3700	RETIREE BENEFITS	2,522	2,451	2,568	
3900	OTHER BENEFITS	6,300	4,040		
TOTAL: 3xxx		223,049	214,748	238,732	
4300	MATERIALS & SUPPLIES	58,280	59,924	42,250	
4400	NONCAPITALIZED EQUIPMENT	29,500	16,572	22,000	
TOTAL: 4xxx		87,780	76,496	64,250	
5200	TRAVEL & CONFERENCES	6,500	3,884	6,500	
5300	DUES & MEMBERSHIPS	700	600	700	
5600	RENTALS LEASES & REPAIRS	45,920	145,855	5,226-	
5700	DIRECT COST TRANSFERS	65,325-	200-	66,075-	
5800	PROF/CONSLTG SVCS & OPER EXPEN	214,980	159,859	152,000	
5900	COMMUNICATIONS	100,030	9,593	100,030	
TOTAL: 5xxx		302,805	319,590	187,929	
*SUB-TOTAL:1000-5999		1,227,135	1,224,591	1,108,416	

6500	EQUIPMENT REPLACEMENT				
TOTAL: 6xxx					

*SUB-TOTAL:1000-7999		1,227,135	1,224,591	1,108,416	
**TOTAL:1000-5999		8,022,671	6,428,636	8,449,144	
**TOTAL:1000-6999		8,022,671	6,428,636	8,449,144	
**TOTAL:1000-7999		5,630,192	6,419,754	6,059,365	
**TOTAL:8000-8999		156,010	91,045	149,995	

FUND	:01	GENERAL FUND	RESOURCE:9902				DP EQUIPMENT RESERVE
<hr/>							
			2017-2018	2017-2018	2018-2019		
			Budget	Actual	Budget		
<hr/>							
8900	OTHER FINANCING SOURCES		20,000		20,000		
TOTAL: 8xxx			20,000		20,000		
<hr/>							
*SUB-TOTAL:1000-7999							
<hr/>							
**TOTAL:1000-5999							
**TOTAL:1000-6999							
**TOTAL:1000-7999							
**TOTAL:8000-8999			20,000		20,000		

Maintenance and Operations

Maintenance and Operations provides support to all programs of the Marin County Office of Education (MCOE) at four (4) owned sites, three (3) leased facilities and numerous classrooms throughout Marin County. Staff (secretary, maintenance workers, custodian/groundskeepers, 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).

FUND :01		GENERAL FUND		RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
<hr/>							
8600	LOCAL REVENUE	1,983	1,205				
TOTAL: 8xxx		1,983	1,205				
<hr/>							
1300	CERTIFICATED SUPERV & ADM SAL			94,488			
TOTAL: 1xxx				94,488			
<hr/>							
2200	CLASSIFIED SUPPORT SALARIES	83,288	40,724	48,010			
2300	CLASSIFIED SUPERV & ADMIN SAL	30,000-					
2400	CLERICAL & OFFICE SALARIES	20,548	19,133	35,796			
2900	OTHER CLASSIFIED SALARIES	4,500	4,500	4,500			
TOTAL: 2xxx		78,336	64,357	88,306			
<hr/>							
3100	STRS			4,933			
3200	PERS	16,825	8,767	26,192			
3300	OASDI/MEDICARE	8,288	4,585	10,741			
3400	HEALTH & WELFARE DO NOT USE	21,892	9,419	22,311			
3500	SUI	54	32	92			
3600	WRS COMP	2,416	1,380	3,379			
3700	RETIREE BENEFITS	581	299	739			
TOTAL: 3xxx		50,057	24,482	68,387			
<hr/>							
4300	MATERIALS & SUPPLIES	76,620	72,313	73,500			
4400	NONCAPITALIZED EQUIPMENT			2,500			
TOTAL: 4xxx		76,620	72,313	76,000			
<hr/>							
5200	TRAVEL & CONFERENCES	2,500	1,684	2,500			
5500	OPERATION & HOUSEKEEPING SERV	135,597	118,448	158,265			
5600	RENTALS LEASES & REPAIRS	58,063	55,977	52,580			
5700	DIRECT COST TRANSFERS	370-					
5800	PROF/CONSLTG SVCS & OPER EXPEN	95,145	92,492	79,550			
5900	COMMUNICATIONS	38,000	34,381	38,150			
TOTAL: 5xxx		328,935	302,983	331,045			
<hr/>							
*SUB-TOTAL:1000-5999		533,948	464,135	658,226			
<hr/>							
6200	BUILDINGS & IMPROVEMNT OF BLDG		1,687				
TOTAL: 6xxx			1,687				
<hr/>							
*SUB-TOTAL:1000-6999		533,948	465,822	658,226			

FUND	:01	GENERAL FUND	RESOURCE:6230	CA Clean Energy Jobs Act
			2017-2018	2017-2018
			Budget	Actual
8500		STATE REVENUE	264,415	259,193
		TOTAL: 8xxx	264,415	259,193
5800		PROF/CONSLTG SVCS & OPER EXPEN	231,092	
		TOTAL: 5xxx	231,092	
		*SUB-TOTAL:1000-5999	231,092	
7300		TRANSFERS OF INDIRECT COSTS	33,323	
		TOTAL: 7xxx	33,323	
		*SUB-TOTAL:1000-7999	264,415	

FUND :01		GENERAL FUND		RESOURCE:8150		ONGOING & MAJOR MAINT (SB50)	
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget			
<hr/>							
8900	OTHER FINANCING SOURCES	345,817			425,431		
	TOTAL: 8xxx	345,817			425,431		
<hr/>							
1300	CERTIFICATED SUPERV & ADM SAL	40,120	40,120	40,120	40,120		
	TOTAL: 1xxx	40,120	40,120	40,120	40,120		
<hr/>							
2200	CLASSIFIED SUPPORT SALARIES	134,315	129,307	137,209			
2400	CLERICAL & OFFICE SALARIES	20,048	33,846	36,296			
	TOTAL: 2xxx	154,363	163,152	173,505			
<hr/>							
3200	PERS	30,205	28,418	38,588			
3300	OASDI/MEDICARE	14,364	14,934	15,849			
3400	HEALTH & WELFARE DO NOT USE	25,302	24,147	33,165			
3500	SUI	97	102	111			
3600	WRRS COMP	4,337	4,540	4,116			
3700	RETIREE BENEFITS	887	860	984			
	TOTAL: 3xxx	75,192	73,002	92,813			
<hr/>							
5600	RENTALS LEASES & REPAIRS	15,720	7,896	15,000			
5800	PROF/CONSULTG SVCS & OPER EXPEN	10,840	3,500	49,050			
	TOTAL: 5xxx	26,560	11,396	64,050			
	*SUB-TOTAL:1000-5999	296,235	287,669	370,488			
<hr/>							
6200	BUILDINGS & IMPROVEMNT OF BLDG	6,000	6,000				
	TOTAL: 6xxx	6,000	6,000				
	*SUB-TOTAL:1000-6999	302,235	293,669	370,488			
<hr/>							
7300	TRANSFERS OF INDIRECT COSTS	43,582		54,943			
	TOTAL: 7xxx	43,582		54,943			
	*SUB-TOTAL:1000-7999	345,817	293,669	425,431			

FUND :01		GENERAL FUND		RESOURCE:9969		Hollis Hall Rental Fees	
				2017-2018	2017-2018	2018-2019	
				Budget	Actual	Budget	
8600 LOCAL REVENUE				3,000	1,080	3,000	
TOTAL: 8xxx				3,000	1,080	3,000	
4300 MATERIALS & SUPPLIES				3,000		3,000	
TOTAL: 4xxx				3,000		3,000	
*SUB-TOTAL:1000-7999				3,000		3,000	
**TOTAL:1000-5999				1,064,275	751,804	1,031,714	
**TOTAL:1000-6999				1,070,275	759,491	1,031,714	
**TOTAL:1000-7999				1,147,180	759,491	1,086,657	
**TOTAL:8000-8999				615,215	261,478	428,431	

Facilities

Facilities provides support to all programs of the Marin County Office of Education at four (4) owned sites, 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.

FUND : 01
FUNCTION: 8500
GENERAL FUND
FACILITIES ACQ & CONSTRUCTION

RESOURCE: 0000
NO REPORTING REQUIREMENTS

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
6100 LAND	403,454	41,630	
6200 BUILDINGS & IMPROVEMNT OF BLDG		1,687	
6400 EQUIPMENT			
TOTAL: 6xxx	403,454	43,317	
*SUB-TOTAL: 1000-7999	403,454	43,317	
**TOTAL: 1000-5999			
**TOTAL: 1000-6999	403,454	43,317	
**TOTAL: 1000-7999	403,454	43,317	
**TOTAL: 8000-8999			

ALL OTHER FUNDS

All Other Funds

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

Marin County Office of Education
2018-19 Budget
Other Funds

	SELPA Pass Thru Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve Fund	Foundation Fund	Bldg Fund	Special Reserve Fund	Retiree Benefit Fund	Total
REVENUES:	10	12	14	17	19	35	40	68	
Revenue Limit Sources	15,949,109								15,949,109
Federal Revenues	5,557,195	119,126							5,676,321
Other State Revenues	1,144,445	128,842							1,273,287
Other Local Revenues	4,000		8,000	800	770,000		75,000	82,565	940,365
TOTAL REVENUES	22,654,749	247,968	8,000	800	770,000	-	75,000	82,565	23,839,082
EXPENDITURES:									
Certificated Salaries		15,139						-	15,139
Classified Salaries		80,944			18,244			-	99,188
Employee Benefits		25,727			1,756			-	27,483
Books and Supplies		1,055			500			-	1,555
Services, Other Operating Expenses		99,987			749,500			82,565	932,052
Capital Outlay							220,000	-	220,000
Other Outgo	22,650,749								22,650,749
Direct Support/Indirect Costs									-
TOTAL EXPENDITURES	22,650,749	222,852			770,000	-	220,000	82,565	23,946,166
Excess (Deficiency) of Revenues Over Expenditures	4,000	25,116.00	8,000	800.00	-	-	(145,000)	-	(107,084)
OTHER FINANCING SOURCES/USES:									
Interfund Transfers In									-
Interfund Transfers Out		25,116							-
Other Sources									25,116
Other Uses									-
Contributions to Restricted Programs									-
TOTAL OTHER FINANCING SOURCES/USES	-	(25,116)	-	-	-	-	-	-	(25,116)
Net Increase (Decrease) in Fund Balance	4,000	-	8,000	800	-	-	(145,000)	-	(132,200)
FUND BALANCE:									
BEGINNING BALANCE (Est.)	361,389	-	1,835,497	185,521	891,906	242	16,906,325	865,800	21,046,680
ENDING BALANCE	365,389	-	1,843,497	186,321	891,906	242	16,761,325	865,800	20,914,480
Components of Ending Fund Balance:									
Restricted	365,389	-	1,843,497	186,321	891,906	242	16,761,325		365,389
Other Commitments		-	-	-	-	-	-		19,683,291
Unrestricted Net Position		-	-	-	-	-	-	865,800	865,800

FUND	:10	SPECIAL ED PASS THROUGH FUND	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8000	REVENUE & OTHER FINANCING SRCS		15,503,925	18,888,953	15,949,109
8200	FEDERAL REVENUE OTHER		5,559,771	901,422	5,557,195
8500	STATE REVENUE		1,218,476	1,969,020	1,144,445
8600	LOCAL REVENUE		4,000	5,265	4,000
	TOTAL: 8xxx		22,286,172	21,764,660	22,654,749
7200	INTERAGENCY TRANSFERS OUT		22,282,172	11,551,031	22,650,749
	TOTAL: 7xxx		22,282,172	11,551,031	22,650,749
	*SUB-TOTAL:1000-7999		22,282,172	11,551,031	22,650,749
	**TOTAL:1000-5999				
	**TOTAL:1000-6999				
	**TOTAL:1000-7999		22,282,172	11,551,031	22,650,749
	**TOTAL:8000-8999		22,286,172	21,764,660	22,654,749

FUND :12 CHILD DEVELOPMENT FUND

		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8200	FEDERAL REVENUE OTHER	118,321	33,337	119,126
8500	STATE REVENUE	128,314	113,539	128,842
8600	LOCAL REVENUE		123	
	TOTAL: 8xxx	246,635	146,999	247,968
1300	CERTIFICATED SUPERV & ADM SAL	15,138	15,287	15,139
	TOTAL: 1xxx	15,138	15,287	15,139
2300	CLASSIFIED SUPERV & ADMIN SAL	26,855	29,715	26,856
2400	CLERICAL & OFFICE SALARIES	8,704	8,779	9,088
2900	OTHER CLASSIFIED SALARIES	39,442	38,520	45,000
	TOTAL: 2xxx	75,001	77,014	80,944
3100	STRS	8,219	6,494	9,527
3200	PERS	2,042	1,344	3,448
3300	OASDI/MEDICARE	4,093	3,738	4,752
3400	HEALTH & WELFARE DO NOT USE	5,162	5,183	5,878
3500	SUI	42	43	51
3600	WKS COMP	1,951	1,909	1,855
3700	RETIREE BENEFITS	208	216	217
	TOTAL: 3xxx	21,717	18,927	25,727
4300	MATERIALS & SUPPLIES	1,052		605
4400	NONCAPITALIZED EQUIPMENT			450
	TOTAL: 4xxx	1,052		1,055
5200	TRAVEL & CONFERENCES	6,045	836	2,216
5300	DUES & MEMBERSHIPS	145	145	145
5800	PROF/CONSLTG SVCS & OPER EXPEN	102,636	27,850	96,506
5900	COMMUNICATIONS	238	166	1,120
	TOTAL: 5xxx	109,064	28,997	99,987
*SUB-TOTAL:1000-5999		221,972	140,225	222,852
7600	OTHER FINANCING USES	24,663		25,116
	TOTAL: 7xxx	24,663		25,116
*SUB-TOTAL:1000-7999		246,635	140,225	247,968
**TOTAL:1000-5999		221,972	140,225	222,852
**TOTAL:1000-6999		221,972	140,225	222,852
**TOTAL:1000-7999		246,635	140,225	247,968
**TOTAL:8000-8999		246,635	146,999	247,968

FUND :14 DEFERRED MAINTENANCE FUND

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE	4,000	8,290	8,000
TOTAL: 8xxx	4,000	8,290	8,000
*SUB-TOTAL:1000-7999			
**TOTAL:1000-5999			
**TOTAL:1000-6999			
**TOTAL:1000-7999			
**TOTAL:8000-8999	4,000	8,290	8,000

FUND :17

SP RES-OTHER THAN CAP OUTLAY#1

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE	400	836	800
TOTAL: 8xxx	400	836	800
*SUB-TOTAL:1000-7999			
**TOTAL:1000-5999			
**TOTAL:1000-6999			
**TOTAL:1000-7999			
**TOTAL:8000-8999	400	836	800

FUND :19		FOUNDATION SPECIAL REVENUE FND		
		2017-2018	2017-2018	2018-2019
		Budget	Actual	Budget

8600	LOCAL REVENUE			
	TOTAL: 8xxx	670,500	315,226	770,000
		670,500	315,226	770,000

2900	OTHER CLASSIFIED SALARIES			
	TOTAL: 2xxx	18,193	18,750	18,244
		18,193	18,750	18,244

3300	OASDI/MEDICARE	1,392	893	1,396
3500	SUI	9	6	9
3600	WRS COMP	406	260	351
	TOTAL: 3xxx	1,807	1,159	1,756

4300	MATERIALS & SUPPLIES	500	74	500
	TOTAL: 4xxx	500	74	500

5800	PROF/CONSLTG SVCS & OPER EXPEN	650,000	767,047	749,500
5900	COMMUNICATIONS		351	
	TOTAL: 5xxx	650,000	767,398	749,500

	*SUB-TOTAL:1000-7999	670,500	787,381	770,000

	**TOTAL:1000-5999	670,500	787,381	770,000
	**TOTAL:1000-6999	670,500	787,381	770,000
	**TOTAL:1000-7999	670,500	787,381	770,000
	**TOTAL:8000-8999	670,500	315,226	770,000

FUND :35

BUILDING FUND PROP1A/SB50 CSSF

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE		1	
TOTAL: 8xxx		1	
*SUB-TOTAL:1000-7999			
**TOTAL:1000-5999			
**TOTAL:1000-6999			
**TOTAL:1000-7999			
**TOTAL:8000-8999		1	

FUND :40 SPECIAL RESERVE-CAP OUTLAY #1

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE			
TOTAL: 8xxx	32,000	324,702	75,000
	32,000	324,702	75,000
5800 PROF/CONSLTG SVCS & OPER EXPEN			
TOTAL: 5xxx		6,851	
		6,851	
*SUB-TOTAL:1000-5999		6,851	
6100 LAND	450,000	670,000	220,000
TOTAL: 6xxx	450,000	670,000	220,000
*SUB-TOTAL:1000-7999	450,000	676,851	220,000
**TOTAL:1000-5999		6,851	
**TOTAL:1000-6999	450,000	676,851	220,000
**TOTAL:1000-7999	450,000	676,851	220,000
**TOTAL:8000-8999	32,000	324,702	75,000

FUND :68 Retiree Insurance

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE	82,565	83,145	82,565
TOTAL: 8xxx	82,565	83,145	82,565
5800 PROF/CONSLTG SVCS & OPER EXPEN	82,565	65,496	82,565
TOTAL: 5xxx	82,565	65,496	82,565
*SUB-TOTAL:1000-7999	82,565	65,496	82,565
**TOTAL:1000-5999	82,565	65,496	82,565
**TOTAL:1000-6999	82,565	65,496	82,565
**TOTAL:1000-7999	82,565	65,496	82,565
**TOTAL:8000-8999	82,565	83,145	82,565

WALKER CREEK RANCH

The Walker Creek Ranch Fund

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

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner similar to 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 5,000 elementary school children, 600 high school students and parents, and 300 teachers from over 100 schools from Marin County and counties around the Bay Area and beyond.

The Conference Center program serves approximately 5,200 guests annually on weekends and over the summer, through more than 100 individual conference and retreat activities.

Business Plan – The 2018-2019 Walker Creek Ranch Budget reflects and incorporates goals established in the Business Plan of 2014 as well as adjustments made to the Business Plan in 2018.

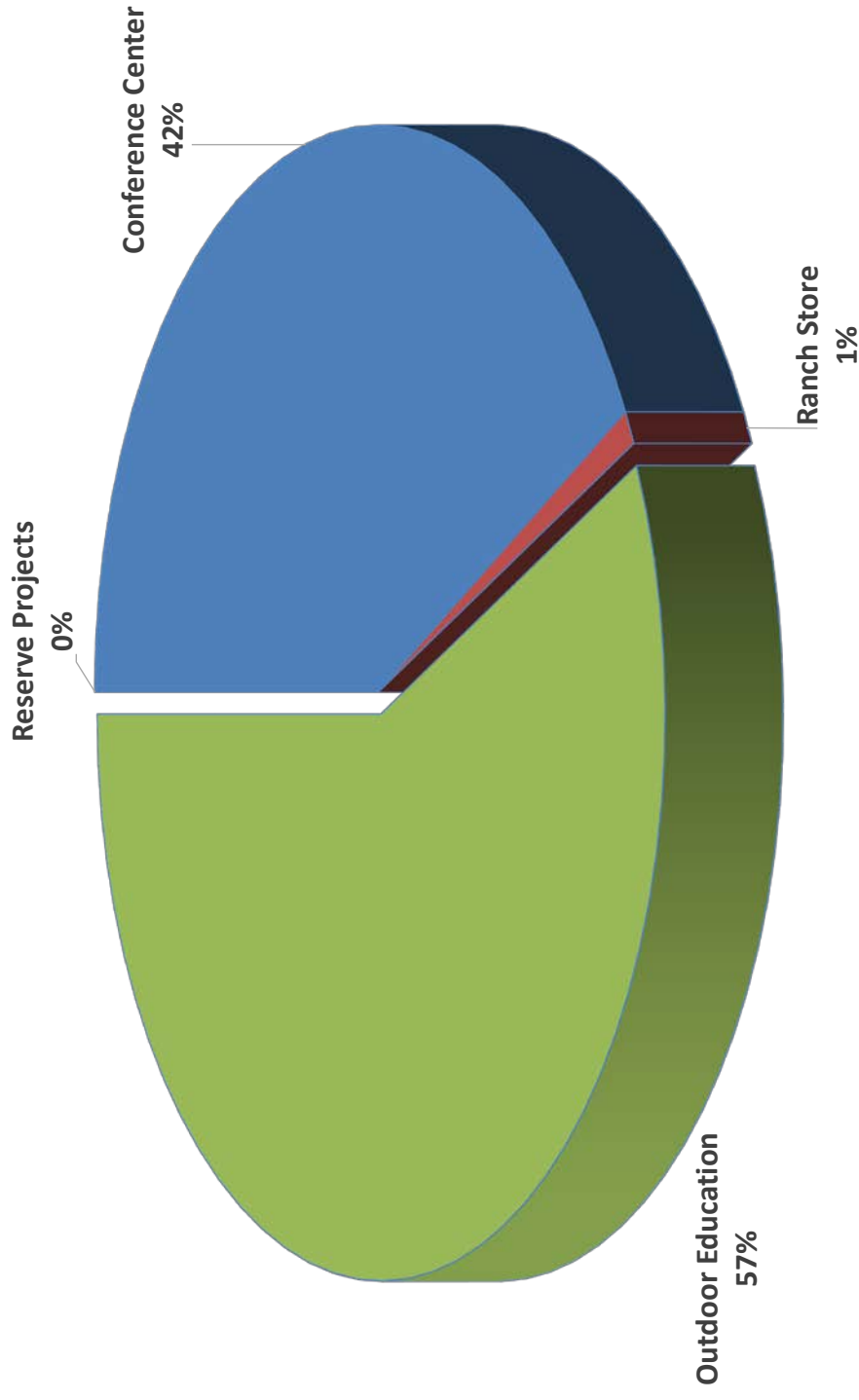
Marin County Office of Education
2018-19 Budget
Walker Creek Ranch

	Conference Center	Ranch Store	Outdoor Education	Reserve Projects	Total
REVENUES:					
Revenue Limit Sources					-
Federal Revenues					-
Other State Revenues					-
Other Local Revenues	1,541,573	35,000	1,623,758		3,200,331
TOTAL REVENUES	1,541,573	35,000	1,623,758		3,200,331
EXPENDITURES:					
Certificated Salaries	22,268		30,751		53,019
Classified Salaries	567,911	2,731	894,984		1,465,626
Employee Benefits	269,163	1,100	433,745		704,008
Books and Supplies	159,500	26,507	212,500	-	398,507
Services, Other Operating Expenses	136,293		153,878	-	290,171
Capital Outlay	105,000				105,000
Other Outgo					-
Direct Support/Indirect Costs					-
TOTAL EXPENDITURES	1,260,135	30,338	1,725,858	-	3,016,331
Excess (Deficiency) of Revenues Over Expenditures	281,438	4,662	(102,100)	-	184,000
Before Other Financing Sources and Uses					
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In			25,000		25,000
Interfund Transfers Out	171,306	4,499	255,945	-	431,750
Other Sources					-
Other Uses					-
Contributions to Restricted Programs					-
TOTAL OTHER FINANCING SOURCES/USES	(171,306)	(4,499)	(230,945)	-	(406,750)
Net Increase (Decrease) in Fund Balance	110,132	163	(333,045)	-	(222,750)

Marin County Office of Education

Walker Creek Ranch

2018-2019 Budget



Final 2018-19 MCOE Budget
June 26, 2018

Total \$3,016,331

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0000		NO REPORTING REQUIREMENTS
			2017-2018	2018-2019	
			Budget	Budget	
8600		LOCAL REVENUE	11,500	11,500	
		TOTAL: 8xxx	11,500	11,500	
5400		INSURANCE	18,590	20,000	
5500		OPERATION & HOUSEKEEPING SERV	3,200-	3,200-	
5800		PROF/CONSLTG SVCS & OPER EXPEN	12,000	12,000	
		TOTAL: 5xxx	27,390	28,800	
*SUB-TOTAL:1000-5999			27,390	28,800	
6900		DEPRECIATION EXPENSE	95,000	105,000	
		TOTAL: 6xxx	95,000	105,000	
*SUB-TOTAL:1000-6999			122,390	133,800	
7600		OTHER FINANCING USES	4,032	4,271	
		TOTAL: 7xxx	4,032	4,271	
*SUB-TOTAL:1000-7999			126,422	138,071	

FUND :64 WALKER CREEK ENTERPRISE FUND RESOURCE:0132 WCR CONFERENCE

	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8600 LOCAL REVENUE	1,461,801	858,834	1,530,073
TOTAL: 8xxx	1,461,801	858,834	1,530,073
1300 CERTIFICATED SUPERV & ADM SAL	10,110	10,110	22,268
TOTAL: 1xxx	10,110	10,110	22,268
2100 CLASSIFIED INSTRUCTIONAL SALAR	23,000	14,895	19,000
2200 CLASSIFIED SUPPORT SALARIES	357,339	320,019	351,967
2300 CLASSIFIED SUPERV & ADMIN SAL	163,282	162,056	151,844
2400 CLERICAL & OFFICE SALARIES	29,543	29,169	30,100
2900 OTHER CLASSIFIED SALARIES	14,600	15,076	15,000
TOTAL: 2xxx	587,764	541,216	567,911
3100 STRS	7,329	7,562	3,626
3200 PERS	85,848	64,955	105,275
3300 OASDI/MEDICARE	42,909	36,112	44,930
3400 HEALTH & WELFARE DO NOT USE	92,580	76,250	99,239
3500 SUI	309	274	313
3600 WKRS COMP	13,463	12,280	11,663
3700 RETIREE BENEFITS	2,984	2,673	2,917
3900 OTHER BENEFITS	1,200	300	1,200
TOTAL: 3xxx	246,622	200,406	269,163
4300 MATERIALS & SUPPLIES	48,860	45,021	45,500
4400 NONCAPITALIZED EQUIPMENT	4,060	3,512	2,000
4700 FOOD	112,000	107,095	112,000
TOTAL: 4xxx	164,920	155,628	159,500
5200 TRAVEL & CONFERENCES	2,425	1,909	3,475
5300 DUES & MEMBERSHIPS	300	126	300
5500 OPERATION & HOUSEKEEPING SERV	66,500	61,151	74,000
5600 RENTALS LEASES & REPAIRS	23,000	14,488	15,918
5800 PROF/CONSLTG SVCS & OPER EXPEN	13,800	10,876	12,800
5900 COMMUNICATIONS	1,000	200	1,000
TOTAL: 5xxx	107,025	88,751	107,493
*SUB-TOTAL:1000-5999	1,116,441	996,111	1,126,335
7600 OTHER FINANCING USES	165,810		167,035
TOTAL: 7xxx	165,810		167,035
*SUB-TOTAL:1000-7999	1,282,251	996,111	1,293,370

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0133	WCR RANCH STORE
		2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
8500	LOCAL REVENUE	40,000	24,945	35,000
	TOTAL: 8xxx	40,000	24,945	35,000
2300	CLASSIFIED SUPERV & ADMIN SAL	2,842	2,940	2,731
	TOTAL: 2xxx	2,842	2,940	2,731
3200	PERS	441	454	494
3300	OASDI/MEDICARE	217	211	210
3400	HEALTH & WELFARE DO NOT USE	339	328	329
3500	SUI	1	1	2
3600	WRS COMP	63	66	53
3700	RETIREE BENEFITS	12	11	12
	TOTAL: 3xxx	1,073	1,071	1,100
4300	MATERIALS & SUPPLIES	25,809	20,193	26,507
	TOTAL: 4xxx	25,809	20,193	26,507
*SUB-TOTAL:1000-5999		29,724	24,204	30,338
7600	OTHER FINANCING USES	4,285		4,499
	TOTAL: 7xxx	4,285		4,499
*SUB-TOTAL:1000-7999		34,009	24,204	34,837

FUND :64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0134		WCR OUTDOOR EDUCATION
		2017-2018	2018-2019	
		Budget	Budget	
8600	LOCAL REVENUE	1,597,018	1,623,758	
8900	OTHER FINANCING SOURCES	29,000	25,000	
	TOTAL: 8xxx	1,626,018	1,648,758	
1300	CERTIFICATED SUPERV & ADM SAL	13,962	30,751	
	TOTAL: 1xxx	13,962	30,751	
2100	CLASSIFIED INSTRUCTIONAL SALAR	267,881	271,179	
2200	CLASSIFIED SUPPORT SALARIES	286,228	274,783	
2300	CLASSIFIED SUPERV & ADMIN SAL	245,999	230,492	
2400	CLERICAL & OFFICE SALARIES	98,833	98,530	
2900	OTHER CLASSIFIED SALARIES	17,400	20,000	
	TOTAL: 2xxx	916,341	894,984	
3100	STRS	10,122	10,443	
3200	PERS	134,037	164,481	
3300	OSDI/MEDICARE	66,876	60,201	
3400	HEALTH & WELFARE DO NOT USE	157,264	171,197	
3500	SUI	473	36-	
3600	WKRS COMP	20,814	18,142	
3700	RETIREE BENEFITS	4,864	4,826	
	TOTAL: 3xxx	394,450	433,745	
4300	MATERIALS & SUPPLIES	68,710	69,500	
4400	NONCAPITALIZED EQUIPMENT	6,140	3,000	
4700	FOOD	140,000	140,000	
	TOTAL: 4xxx	214,850	212,500	
5200	TRAVEL & CONFERENCES	3,050	3,800	
5300	DUES & MEMBERSHIPS	500	500	
5500	OPERATION & HOUSEKEEPING SERV	88,500	99,500	
5600	RENTALS LEASES & REPAIRS	22,000	20,418	
5800	PROF/CONSULTG SVCS & OPER EXPEN	31,300	28,898	
5900	COMMUNICATIONS	860	860	
	TOTAL: 5xxx	146,210	153,878	
	*SUB-TOTAL:1000-5999	1,685,813	1,725,858	
7600	OTHER FINANCING USES	245,723	255,945	
	TOTAL: 7xxx	245,723	255,945	
	*SUB-TOTAL:1000-7999	1,931,536	1,981,803	

FUND :64 WALKER CREEK ENTERPRISE FUND		RESOURCE:0136 WCR RESERVE PROJECTS	
	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget
4300 MATERIALS & SUPPLIES	16,686	16,686	
TOTAL: 4xxx	16,686	16,686	
5600 RENTALS LEASES & REPAIRS	37,000	36,987	
5800 PROF/CONSLTG SVCS & OPER EXPEN	346,836	24,336	
TOTAL: 5xxx	383,836	61,323	
*SUB-TOTAL:1000-5999	400,522	78,009	
6200 BUILDINGS & IMPROVEMNT OF BLDG		240,968	
TOTAL: 6xxx		240,968	
*SUB-TOTAL:1000-6999	400,522	318,977	
7600 OTHER FINANCING USES	33,166		
TOTAL: 7xxx	33,166		
*SUB-TOTAL:1000-7999	433,688	318,977	

STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	GS	
95A	Changes in Assets and Liabilities (Student Body)	S	
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 26, 2018

Place: Marin County Office of Education Signed: _____
Date: June 12, 2018 Clerk/Secretary of the County Board
Time: 3:30 PM (Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: Mary Jane Burke
Chief Business Official's Name: Kate Lane
CBO's Title: Interim Asst. Supt, Business Services
CBO's Telephone: 415-499-5220

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 26, 2018	
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, Section 3: Actions, Services, and Expenditures?		X

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

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

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	10,489,208.00	7,936,633.00	18,425,841.00	10,431,729.00	7,964,635.00	18,396,364.00	-0.2%
2) Federal Revenue		8100-8299	0.00	2,388,952.00	2,388,952.00	0.00	2,248,064.00	2,248,064.00	-5.9%
3) Other State Revenue		8300-8599	50,745.00	3,847,031.00	3,897,776.00	252,828.00	3,486,528.00	3,739,356.00	-4.1%
4) Other Local Revenue		8600-8799	3,805,128.00	10,887,452.00	14,692,580.00	4,657,575.00	12,313,020.00	16,970,595.00	15.5%
5) TOTAL, REVENUES			14,345,081.00	25,060,068.00	39,405,149.00	15,342,132.00	26,012,247.00	41,354,379.00	4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,791,235.00	7,924,994.00	10,716,229.00	2,922,235.00	8,167,390.00	11,089,625.00	3.5%
2) Classified Salaries		2000-2999	5,727,284.00	4,875,962.00	10,603,246.00	6,290,514.00	5,106,293.00	11,396,807.00	7.5%
3) Employee Benefits		3000-3999	3,110,407.35	4,213,243.51	7,323,650.86	3,674,775.20	5,321,960.66	8,996,735.86	22.8%
4) Books and Supplies		4000-4999	522,926.00	671,453.00	1,194,379.00	409,448.00	413,598.00	823,046.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	2,942,148.00	7,317,746.21	10,259,894.21	2,890,964.00	5,926,249.00	8,817,213.00	-14.1%
6) Capital Outlay		6000-6999	403,454.00	102,793.00	506,247.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,009,358.00)	2,009,358.00	0.00	(2,014,175.65)	2,014,175.65	0.00	0.0%
9) TOTAL, EXPENDITURES			13,488,096.35	27,115,549.72	40,603,646.07	14,173,760.55	26,949,666.31	41,123,426.86	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			856,984.65	(2,055,481.72)	(1,198,497.07)	1,168,371.45	(937,419.31)	230,952.14	-119.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	477,679.00	0.00	477,679.00	456,866.00	0.00	456,866.00	-4.4%
b) Transfers Out		7600-7629	0.00	29,000.00	29,000.00	0.00	25,000.00	25,000.00	-13.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(825,510.00)	825,510.00	0.00	(777,360.00)	777,360.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(347,831.00)	796,510.00	448,679.00	(320,494.00)	752,360.00	431,866.00	-3.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			509,153.65	(1,258,971.72)	(749,818.07)	847,877.45	(185,059.31)	662,818.14	-188.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,802,983.71	6,733,951.38	28,536,935.09	22,312,137.36	5,474,979.66	27,787,117.02	-2.6%
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)			21,802,983.71	6,733,951.38	28,536,935.09	22,312,137.36	5,474,979.66	27,787,117.02	-2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,802,983.71	6,733,951.38	28,536,935.09	22,312,137.36	5,474,979.66	27,787,117.02	-2.6%
2) Ending Balance, June 30 (E + F1e)			22,312,137.36	5,474,979.66	27,787,117.02	23,160,014.81	5,289,920.35	28,449,935.16	2.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	104,527.75	3,638.66	108,166.41	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	5,471,343.92	5,471,343.92	0.00	5,289,924.14	5,289,924.14	-3.3%
c) Committed									
Stabilization Arrangements		9750	19,762,403.85	0.00	19,762,403.85	20,690,361.20	0.00	20,690,361.20	4.7%
Other Commitments		9760	748.00	0.00	748.00	748.00	0.00	748.00	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	2,437,958.76	0.00	2,437,958.76	2,468,905.61	0.00	2,468,905.61	1.3%
Unassigned/Unappropriated Amount		9790	0.00	(2.92)	(2.92)	0.00	(3.79)	(3.79)	29.8%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,053,732.13	(1,949,111.62)	25,104,620.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,499.00	0.00	6,499.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	27,159.74	29,153.30	56,313.04				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	70,000.00	0.00	70,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	104,527.75	3,638.66	108,166.41				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			27,261,918.62	(1,916,319.66)	25,345,598.96				
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	871,209.72	171,054.51	1,042,264.23				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	629,440.83	629,440.83				
6) TOTAL, LIABILITIES			871,209.72	800,495.34	1,671,705.06				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			26,390,708.90	(2,716,815.00)	23,673,893.90				

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,173,275.00	0.00	2,173,275.00	2,173,275.00	0.00	2,173,275.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,082.00	0.00	10,082.00	10,082.00	0.00	10,082.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	88,464.00	0.00	88,464.00	87,098.00	0.00	87,098.00	-1.5%
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	17,673,354.00	0.00	17,673,354.00	17,669,213.00	0.00	17,669,213.00	0.0%
Unsecured Roll Taxes		8042	346,149.00	0.00	346,149.00	350,964.00	0.00	350,964.00	1.4%
Prior Years' Taxes		8043	51.00	0.00	51.00	29,591.00	0.00	29,591.00	57921.6%
Supplemental Taxes		8044	450,937.00	0.00	450,937.00	407,289.00	0.00	407,289.00	-9.7%
Education Revenue Augmentation Fund (ERAF)		8045	13,031,918.00	0.00	13,031,918.00	13,447,625.00	0.00	13,447,625.00	3.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	155,190.00	0.00	155,190.00	169,990.00	0.00	169,990.00	9.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	692.00	0.00	692.00	692.00	0.00	692.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(346.00)	0.00	(346.00)	(346.00)	0.00	(346.00)	0.0%
Subtotal, LCFF Sources			33,929,766.00	0.00	33,929,766.00	34,345,473.00	0.00	34,345,473.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(23,440,558.00)	7,936,633.00	(15,503,925.00)	(23,913,744.00)	7,964,635.00	(15,949,109.00)	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,489,208.00	7,936,633.00	18,425,841.00	10,431,729.00	7,964,635.00	18,396,364.00	-0.2%
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	418,083.00	418,083.00	0.00	418,083.00	418,083.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,428,861.00	1,428,861.00	0.00	1,409,118.00	1,409,118.00	-1.4%
Child Nutrition Programs		8220	0.00	29,000.00	29,000.00	0.00	25,000.00	25,000.00	-13.8%
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		162,811.00	162,811.00		162,811.00	162,811.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		93,761.00	93,761.00		70,910.00	70,910.00	-24.4%
Title II, Part A, Educator Quality	4035	8290		5,097.00	5,097.00		3,686.00	3,686.00	-27.7%
Title III, Part A, Immigrant Education Program	4201	8290		1,045.00	1,045.00		565.00	565.00	-45.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		70,487.00	70,487.00		60,791.00	60,791.00	-13.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		94,707.00	94,707.00		18,000.00	18,000.00	-81.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		6,000.00	6,000.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	79,100.00	79,100.00	0.00	79,100.00	79,100.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,388,952.00	2,388,952.00	0.00	2,248,064.00	2,248,064.00	-5.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		659,923.00	659,923.00		737,020.00	737,020.00	11.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	380,474.00	380,474.00	0.00	380,474.00	380,474.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	40,234.00	11,783.00	52,017.00	42,832.00	14,082.00	56,914.00	9.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		352,681.00	352,681.00		238,760.00	238,760.00	-32.3%
California Clean Energy Jobs Act	6230	8590		264,415.00	264,415.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		322,700.00	322,700.00		281,694.00	281,694.00	-12.7%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,511.00	1,855,055.00	1,865,566.00	209,996.00	1,834,498.00	2,044,494.00	9.6%
TOTAL, OTHER STATE REVENUE			50,745.00	3,847,031.00	3,897,776.00	252,828.00	3,486,528.00	3,739,356.00	-4.1%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	18,000.00	18,000.00	0.00	3,000.00	3,000.00	-83.3%
Interest		8660	50,000.00	0.00	50,000.00	120,000.00	0.00	120,000.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,199,650.00	642,077.00	3,841,727.00	3,639,923.00	689,428.00	4,329,351.00	12.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	485,098.00	3,100,710.00	3,585,808.00	872,652.00	2,926,792.00	3,799,444.00	6.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	45,380.00	0.00	45,380.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		7,126,665.00	7,126,665.00		8,693,800.00	8,693,800.00	22.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,805,128.00	10,887,452.00	14,692,580.00	4,657,575.00	12,313,020.00	16,970,595.00	15.5%
TOTAL, REVENUES			14,345,081.00	25,060,068.00	39,405,149.00	15,342,132.00	26,012,247.00	41,354,379.00	4.9%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	714,447.00	5,214,593.00	5,929,040.00	714,005.00	5,421,546.00	6,135,551.00	3.5%
Certificated Pupil Support Salaries		1200	156,544.00	756,828.00	913,372.00	180,260.00	777,305.00	957,565.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,464,932.00	1,758,459.00	3,223,391.00	1,575,902.00	1,942,039.00	3,517,941.00	9.1%
Other Certificated Salaries		1900	455,312.00	195,114.00	650,426.00	452,068.00	26,500.00	478,568.00	-26.4%
TOTAL, CERTIFICATED SALARIES			2,791,235.00	7,924,994.00	10,716,229.00	2,922,235.00	8,167,390.00	11,089,625.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	639,813.00	2,839,468.00	3,479,281.00	614,509.00	3,123,861.00	3,738,370.00	7.4%
Classified Support Salaries		2200	97,065.00	195,223.00	292,288.00	63,514.00	209,776.00	273,290.00	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	2,812,371.00	454,346.00	3,266,717.00	3,183,777.00	584,241.00	3,768,018.00	15.3%
Clerical, Technical and Office Salaries		2400	1,969,715.00	790,910.00	2,760,625.00	2,204,894.00	709,597.00	2,914,491.00	5.6%
Other Classified Salaries		2900	208,320.00	596,015.00	804,335.00	223,820.00	478,818.00	702,638.00	-12.6%
TOTAL, CLASSIFIED SALARIES			5,727,284.00	4,875,962.00	10,603,246.00	6,290,514.00	5,106,293.00	11,396,807.00	7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	463,776.83	1,825,713.94	2,289,490.77	535,026.60	2,174,791.82	2,709,818.42	18.4%
PERS		3201-3202	851,304.15	684,158.06	1,535,462.21	1,093,117.95	821,999.27	1,915,117.22	24.7%
OASDI/Medicare/Alternative		3301-3302	442,320.62	464,198.32	906,518.94	479,171.74	477,940.84	957,112.58	5.6%
Health and Welfare Benefits		3401-3402	1,060,838.00	850,736.00	1,911,574.00	1,285,343.00	1,483,213.00	2,768,556.00	44.8%
Unemployment Insurance		3501-3502	4,403.35	6,428.95	10,832.30	4,762.11	6,792.83	11,554.94	6.7%
Workers' Compensation		3601-3602	196,205.78	286,989.85	483,195.63	181,432.80	255,786.90	437,219.70	-9.5%
OPEB, Allocated		3701-3702	17,500.06	27,235.11	44,735.17	18,648.00	29,162.00	47,810.00	6.9%
OPEB, Active Employees		3751-3752	15,388.56	30,783.28	46,171.84	16,350.00	33,333.00	49,683.00	7.6%
Other Employee Benefits		3901-3902	58,670.00	37,000.00	95,670.00	60,923.00	38,941.00	99,864.00	4.4%
TOTAL, EMPLOYEE BENEFITS			3,110,407.35	4,213,243.51	7,323,650.86	3,674,775.20	5,321,960.66	8,996,735.86	22.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,500.00	0.00	6,500.00	3,250.00	0.00	3,250.00	-50.0%
Books and Other Reference Materials		4200	1,625.00	6,958.00	8,583.00	3,250.00	1,490.00	4,740.00	-44.8%
Materials and Supplies		4300	419,176.00	565,465.00	984,641.00	332,978.00	381,605.00	714,583.00	-27.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	95,625.00	99,030.00	194,655.00	69,970.00	30,503.00	100,473.00	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			522,926.00	671,453.00	1,194,379.00	409,448.00	413,598.00	823,046.00	-31.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	169,592.00	1,329,423.00	1,499,015.00	75,000.00	1,435,903.00	1,510,903.00	0.8%
Travel and Conferences		5200	133,441.00	225,242.00	358,683.00	141,364.00	90,320.00	231,684.00	-35.4%
Dues and Memberships		5300	42,167.00	4,150.00	46,317.00	43,322.00	4,250.00	47,572.00	2.7%
Insurance		5400 - 5450	74,360.00	0.00	74,360.00	80,000.00	0.00	80,000.00	7.6%
Operations and Housekeeping Services		5500	151,098.00	52,003.00	203,101.00	173,034.00	43,000.00	216,034.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,945.00	267,913.00	410,858.00	90,441.00	267,601.00	358,042.00	-12.9%
Transfers of Direct Costs		5710	(25,557.00)	25,557.00	0.00	(20,600.00)	20,600.00	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	2,084,158.00	5,370,317.21	7,454,475.21	2,136,513.00	4,031,720.00	6,168,233.00	-17.3%
Communications		5900	169,944.00	43,141.00	213,085.00	171,890.00	32,855.00	204,745.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,942,148.00	7,317,746.21	10,259,894.21	2,890,964.00	5,926,249.00	8,817,213.00	-14.1%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	403,454.00	0.00	403,454.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	75,043.00	75,043.00	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	12,750.00	12,750.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			403,454.00	102,793.00	506,247.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,009,358.00)	2,009,358.00	0.00	(2,014,175.65)	2,014,175.65	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			(2,009,358.00)	2,009,358.00	0.00	(2,014,175.65)	2,014,175.65	0.00	0.0%
TOTAL, EXPENDITURES			13,488,096.35	27,115,549.72	40,603,646.07	14,173,760.55	26,949,666.31	41,123,426.86	1.3%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		477,679.00	0.00	477,679.00	456,866.00	0.00	456,866.00	-4.4%
(a) TOTAL, INTERFUND TRANSFERS IN			477,679.00	0.00	477,679.00	456,866.00	0.00	456,866.00	-4.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		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		0.00	29,000.00	29,000.00	0.00	25,000.00	25,000.00	-13.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	29,000.00	29,000.00	0.00	25,000.00	25,000.00	-13.8%
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 Sale/Lease- Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(825,510.00)	825,510.00	0.00	(777,360.00)	777,360.00	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			(825,510.00)	825,510.00	0.00	(777,360.00)	777,360.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(347,831.00)	796,510.00	448,679.00	(320,494.00)	752,360.00	431,866.00	-3.7%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	0.33	0.33
3395	Special Ed: Alternate Dispute Resolution	0.00	0.27
5630	ESSA: Subtitle B of Title VII of the McKinney-Vento Homeless Assist:	0.00	0.35
5640	Medi-Cal Billing Option	1,263,163.61	1,071,358.61
6015	Adults in Correctional Facilities	660.01	660.37
6300	Lottery: Instructional Materials	264,215.84	264,215.84
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74
6500	Special Education	1,047,459.99	1,049,043.54
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	1,648,007.39	1,648,007.03
7810	Other Restricted State	447.67	447.67
9010	Other Restricted Local	1,230,947.34	1,239,748.39
Total, Restricted Balance		5,471,343.92	5,289,924.14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,503,925.00	15,949,109.00	2.9%
2) Federal Revenue		8100-8299	5,559,771.00	5,557,195.00	0.0%
3) Other State Revenue		8300-8599	1,218,476.00	1,144,445.00	-6.1%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			22,286,172.00	22,654,749.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,282,172.00	22,650,749.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,282,172.00	22,650,749.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	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	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	361,389.47	365,389.47	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,389.47	365,389.47	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			361,389.47	365,389.47	1.1%
2) Ending Balance, June 30 (E + F1e)			365,389.47	369,389.47	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	336,331.27	336,331.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	29,058.20	33,058.20	13.8%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,604,080.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,604,080.71		
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	29,061.58		
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			29,061.58		
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)			10,575,019.13		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	15,503,925.00	15,949,109.00	2.9%
TOTAL, LCFF SOURCES			15,503,925.00	15,949,109.00	2.9%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,559,771.00	5,557,195.00	0.0%
TOTAL, FEDERAL REVENUE			5,559,771.00	5,557,195.00	0.0%
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	1,218,476.00	1,144,445.00	-6.1%
TOTAL, OTHER STATE REVENUE			1,218,476.00	1,144,445.00	-6.1%
OTHER LOCAL REVENUE					
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			22,286,172.00	22,654,749.00	1.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,778,247.00	6,701,640.00	-1.1%
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	15,503,925.00	15,949,109.00	2.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,282,172.00	22,650,749.00	1.7%
TOTAL, EXPENDITURES			22,282,172.00	22,650,749.00	1.7%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	1.27	1.27
6512	Special Ed: Mental Health Services	336,330.00	336,330.00
Total, Restricted Balance		336,331.27	336,331.27

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,321.00	119,126.00	0.7%
3) Other State Revenue		8300-8599	128,314.00	128,842.00	0.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			246,635.00	247,968.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	15,138.00	15,139.00	0.0%
2) Classified Salaries		2000-2999	75,001.00	80,944.00	7.9%
3) Employee Benefits		3000-3999	21,717.00	25,727.10	18.5%
4) Books and Supplies		4000-4999	1,052.00	1,055.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	109,064.00	99,987.00	-8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			221,972.00	222,852.10	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,663.00	25,115.90	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,663.00	25,116.00	1.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,663.00)	(25,116.00)	1.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.10)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(0.10)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.10)	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,418.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,305.42		
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			115,723.69		
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	10,050.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	487.34		
6) TOTAL, LIABILITIES			80,537.34		
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)			35,186.35		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	118,321.00	119,126.00	0.7%
TOTAL, FEDERAL REVENUE			118,321.00	119,126.00	0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	128,314.00	128,842.00	0.4%
TOTAL, OTHER STATE REVENUE			128,314.00	128,842.00	0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			246,635.00	247,968.00	0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	15,138.00	15,139.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,138.00	15,139.00	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	26,855.00	26,856.00	0.0%
Clerical, Technical and Office Salaries		2400	8,704.00	9,088.00	4.4%
Other Classified Salaries		2900	39,442.00	45,000.00	14.1%
TOTAL, CLASSIFIED SALARIES			75,001.00	80,944.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,219.00	9,527.00	15.9%
PERS		3201-3202	2,042.00	3,448.00	68.9%
OASDI/Medicare/Alternative		3301-3302	4,093.00	4,751.50	16.1%
Health and Welfare Benefits		3401-3402	5,162.00	5,878.00	13.9%
Unemployment Insurance		3501-3502	42.00	50.50	20.2%
Workers' Compensation		3601-3602	1,951.00	1,855.10	-4.9%
OPEB, Allocated		3701-3702	120.00	125.00	4.2%
OPEB, Active Employees		3751-3752	88.00	92.00	4.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,717.00	25,727.10	18.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,052.00	605.00	-42.5%
Noncapitalized Equipment		4400	0.00	450.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,052.00	1,055.00	0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,045.00	2,216.00	-63.3%
Dues and Memberships		5300	145.00	145.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	102,636.00	96,506.00	-6.0%
Communications		5900	238.00	1,120.00	370.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,064.00	99,987.00	-8.3%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			221,972.00	222,852.10	0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	24,663.00	25,116.00	1.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,663.00	25,116.00	1.8%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
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)			(24,663.00)	(25,116.00)	1.8%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	4,000.00	8,000.00	100.0%
5) TOTAL, REVENUES			4,000.00	8,000.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	8,000.00	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	8,000.00	100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,835,496.98	1,839,496.98	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,496.98	1,839,496.98	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,496.98	1,839,496.98	0.2%
2) Ending Balance, June 30 (E + F1e)			1,839,496.98	1,847,496.98	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,839,496.98	1,847,496.98	0.4%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,843,786.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,843,786.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,843,786.95		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	4,000.00	8,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	8,000.00	100.0%
TOTAL, REVENUES			4,000.00	8,000.00	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
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	2017-18 Estimated Actuals	2018-19 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 Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	400.00	800.00	100.0%
5) TOTAL, REVENUES			400.00	800.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	800.00	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400.00	800.00	100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,121.12	185,521.12	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,121.12	185,521.12	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,121.12	185,521.12	0.2%
2) Ending Balance, June 30 (E + F1e)			185,521.12	186,321.12	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	185,521.12	186,321.12	0.4%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	185,957.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			185,957.22		
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)			185,957.22		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	400.00	800.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	800.00	100.0%
TOTAL, REVENUES			400.00	800.00	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	670,500.00	770,000.00	14.8%
5) TOTAL, REVENUES			670,500.00	770,000.00	14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,193.00	18,244.00	0.3%
3) Employee Benefits		3000-3999	1,807.00	1,756.16	-2.8%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	650,000.00	749,500.00	15.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			670,500.00	770,000.16	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(0.16)	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.16)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	891,906.19	891,906.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			891,906.19	891,906.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			891,906.19	891,906.19	0.0%
2) Ending Balance, June 30 (E + F1e)			891,906.19	891,906.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	891,906.19	891,906.03	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	437,968.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			437,968.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,241.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,241.87		
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)			434,726.67		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	670,500.00	770,000.00	14.8%
TOTAL, OTHER LOCAL REVENUE			670,500.00	770,000.00	14.8%
TOTAL, REVENUES			670,500.00	770,000.00	14.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	18,193.00	18,244.00	0.3%
TOTAL, CLASSIFIED SALARIES			18,193.00	18,244.00	0.3%
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	1,392.00	1,395.66	0.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	9.00	9.12	1.3%
Workers' Compensation		3601-3602	406.00	351.38	-13.5%
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			1,807.00	1,756.16	-2.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 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	650,000.00	749,500.00	15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			650,000.00	749,500.00	15.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			670,500.00	770,000.16	14.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	241.94	241.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241.94	241.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241.94	241.94	0.0%
2) Ending Balance, June 30 (E + F1e)			241.94	241.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	241.94	241.94	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	243.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			243.04		
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)			243.04		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	32,000.00	75,000.00	134.4%
5) TOTAL, REVENUES			32,000.00	75,000.00	134.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	450,000.00	220,000.00	-51.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			450,000.00	220,000.00	-51.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(418,000.00)	(145,000.00)	-65.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(418,000.00)	(145,000.00)	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,906,324.79	16,488,324.79	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,906,324.79	16,488,324.79	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,906,324.79	16,488,324.79	-2.5%
2) Ending Balance, June 30 (E + F1e)			16,488,324.79	16,343,324.79	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,488,324.79	16,343,324.79	-0.9%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,774,175.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,774,175.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	220,000.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			220,000.00		
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)			16,554,175.95		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent 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	32,000.00	75,000.00	134.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	75,000.00	134.4%
TOTAL, REVENUES			32,000.00	75,000.00	134.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	450,000.00	220,000.00	-51.1%
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			450,000.00	220,000.00	-51.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			450,000.00	220,000.00	-51.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	3,110,319.00	3,200,331.00	2.9%
5) TOTAL, REVENUES			3,110,319.00	3,200,331.00	2.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	24,072.00	53,019.00	120.3%
2) Classified Salaries		2000-2999	1,506,947.00	1,465,626.00	-2.7%
3) Employee Benefits		3000-3999	642,145.20	704,008.14	9.6%
4) Books and Supplies		4000-4999	422,265.00	398,507.00	-5.6%
5) Services and Other Operating Expenses		5000-5999	664,461.00	290,171.00	-56.3%
6) Depreciation		6000-6999	95,000.00	105,000.00	10.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,354,890.20	3,016,331.14	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(244,571.20)	183,999.86	-175.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,000.00	25,000.00	-13.8%
b) Transfers Out		7600-7629	453,016.00	431,750.00	-4.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(424,016.00)	(406,750.00)	-4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(668,587.20)	(222,750.14)	-66.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,911,041.83	3,242,454.63	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,911,041.83	3,242,454.63	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,911,041.83	3,242,454.63	-17.1%
2) Ending Net Position, June 30 (E + F1e)			3,242,454.63	3,019,704.49	-6.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,096,632.56	3,096,632.56	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	145,822.07	(76,928.07)	-152.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,597.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,973.72		
c) in Revolving Cash Account		9130	5,150.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(175,612.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	16,559.13		
7) Prepaid Expenditures		9330	502.65		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	550,034.57		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,484,491.02		
e) Accumulated Depreciation - Buildings		9435	(1,673,354.23)		
f) Equipment		9440	302,111.05		
g) Accumulated Depreciation - Equipment		9445	(240,870.63)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,558,803.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	(11,915.63)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	308,008.76		
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			296,093.13		
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)			3,262,710.45		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	1,419,201.00	1,512,473.00	6.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,654,018.00	1,655,758.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	35,600.00	30,600.00	-14.0%
TOTAL, OTHER LOCAL REVENUE			3,110,319.00	3,200,331.00	2.9%
TOTAL, REVENUES			3,110,319.00	3,200,331.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	24,072.00	53,019.00	120.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,072.00	53,019.00	120.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	290,881.00	290,179.00	-0.2%
Classified Support Salaries		2200	643,567.00	626,750.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	412,123.00	385,067.00	-6.6%
Clerical, Technical and Office Salaries		2400	128,376.00	128,630.00	0.2%
Other Classified Salaries		2900	32,000.00	35,000.00	9.4%
TOTAL, CLASSIFIED SALARIES			1,506,947.00	1,465,626.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,451.00	8,633.00	-50.5%
PERS		3201-3202	220,326.72	270,250.36	22.7%
OASDI/Medicare/Alternative		3301-3302	110,001.90	115,267.40	4.8%
Health and Welfare Benefits		3401-3402	250,183.00	270,765.00	8.2%
Unemployment Insurance		3501-3502	782.80	279.55	-64.3%
Workers' Compensation		3601-3602	34,339.78	29,857.83	-13.1%
OPEB, Allocated		3701-3702	3,001.00	3,010.00	0.3%
OPEB, Active Employees		3751-3752	4,859.00	4,745.00	-2.3%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			642,145.20	704,008.14	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,065.00	141,507.00	-11.6%
Noncapitalized Equipment		4400	10,200.00	5,000.00	-51.0%
Food		4700	252,000.00	252,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			422,265.00	398,507.00	-5.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,475.00	7,275.00	32.9%
Dues and Memberships		5300	800.00	800.00	0.0%
Insurance		5400-5450	18,590.00	20,000.00	7.6%
Operations and Housekeeping Services		5500	151,800.00	170,300.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	36,336.00	-55.7%
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	403,936.00	53,600.00	-86.7%
Communications		5900	1,860.00	1,860.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			664,461.00	290,171.00	-56.3%
DEPRECIATION					
Depreciation Expense		6900	95,000.00	105,000.00	10.5%
TOTAL, DEPRECIATION			95,000.00	105,000.00	10.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,354,890.20	3,016,331.14	-10.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	29,000.00	25,000.00	-13.8%
(a) TOTAL, INTERFUND TRANSFERS IN			29,000.00	25,000.00	-13.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	453,016.00	431,750.00	-4.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			453,016.00	431,750.00	-4.7%
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)			(424,016.00)	(406,750.00)	-4.1%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	82,565.00	82,565.00	0.0%
5) TOTAL, REVENUES			82,565.00	82,565.00	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	82,565.00	82,565.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			82,565.00	82,565.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	865,800.01	865,800.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,800.01	865,800.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			865,800.01	865,800.01	0.0%
2) Ending Net Position, June 30 (E + F1e)			865,800.01	865,800.01	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	865,800.01	865,800.01	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	884,313.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	958.29		
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			885,271.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,822.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) 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			1,822.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			883,449.24		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	82,565.00	82,565.00	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			82,565.00	82,565.00	0.0%
TOTAL, REVENUES			82,565.00	82,565.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 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	82,565.00	82,565.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			82,565.00	82,565.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			82,565.00	82,565.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%
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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	62.95	62.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62.95	62.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			62.95	62.95	0.0%
2) Ending Net Position, June 30 (E + F1e)			62.95	62.95	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	62.95	62.95	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			63.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent 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		
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)			63.24		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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 Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Object Codes	2017-18 Estimated Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	102.07
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		102.07
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	0.00
3) TOTAL, LIABILITIES (Must equal A5)		0.00

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	102.07		102.07			102.07
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		102.07	0.00	102.07	0.00	0.00	102.07
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget
2017-18 Estimated Actuals
Student Body Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	0.00		0.00			0.00
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	15.44	15.44	15.44	15.00	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	37.65	37.65	37.65	38.15	38.15	38.15
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	53.09	53.09	53.09	53.15	53.15	53.15
2. District Funded County Program ADA						
a. County Community Schools	10.11	10.11	10.11	10.11	10.11	10.11
b. Special Education-Special Day Class	185.41	185.41	185.41	185.41	185.41	185.41
c. Special Education-NPS/LCI	36.86	36.86	36.86	36.86	36.86	36.86
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 B2a through B2f)	232.38	232.38	232.38	232.38	232.38	232.38
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	285.47	285.47	285.47	285.53	285.53	285.53
4. Adults in Correctional Facilities	24.57	24.57	24.57	24.57	24.57	24.57
5. County Operations Grant ADA	32,140.00	32,140.00	32,140.00	32,140.00	32,140.00	32,140.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	4.71	4.71	4.71	15.00	15.00	15.00
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)	4.71	4.71	4.71	15.00	15.00	15.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	4.71	4.71	4.71	15.00	15.00	15.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	4.71	4.71	4.71	15.00	15.00	15.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			24,440,178.00	23,682,767.00	25,333,128.00	23,353,025.00	21,011,801.00	19,922,327.00	28,068,022.00	26,380,276.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		108,664.00	108,664.00	206,248.00	(8,256.00)	391,190.00	197,992.00	195,595.00	208,265.00
Property Taxes	8020-8079		9,145.00			1,940.00	7,599,650.00	10,471,667.00	275,224.00	41,657.00
Miscellaneous Funds	8080-8099						(7,345,281.00)			
Federal Revenue	8100-8299				24,299.00	50,269.00	1,274.00	24,536.00	65,621.00	53,722.00
Other State Revenue	8300-8599		61,235.00	367,944.00	98,409.00		587,126.00	117,489.00	178,724.00	366,296.00
Other Local Revenue	8600-8799		381,904.00	1,056,633.00	112,025.00	335,812.00	445,205.00	171,567.00	258,457.00	408,979.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			560,948.00	1,533,241.00	440,981.00	379,765.00	1,679,164.00	10,983,251.00	973,621.00	1,078,919.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		369,747.00	406,677.00	902,672.00	905,897.00	904,031.00	915,234.00	871,955.00	885,939.00
Classified Salaries	2000-2999		582,282.00	939,194.00	860,201.00	891,232.00	892,750.00	872,969.00	870,673.00	866,227.00
Employee Benefits	3000-3999		359,254.00	526,234.00	671,788.00	676,954.00	687,132.00	678,906.00	673,888.00	676,856.00
Books and Supplies	4000-4999		12,417.00	37,165.00	47,578.00	34,380.00	81,139.00	23,574.00	18,550.00	26,744.00
Services	5000-5999		109,014.00	366,607.00	267,999.00	376,904.00	462,000.00	350,051.00	287,759.00	302,658.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,432,714.00	2,275,877.00	2,750,238.00	2,885,367.00	3,027,052.00	2,840,734.00	2,722,825.00	2,758,424.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		302,519.00	2,613,721.00	325,213.00	733,389.00	308,547.00	16,613.00	68,433.00	166,279.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	302,519.00	2,613,721.00	325,213.00	733,389.00	308,547.00	16,613.00	68,433.00	166,279.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		188,164.00	220,724.00	(3,941.00)	569,011.00	50,133.00	13,435.00	6,975.00	(15,154.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	188,164.00	220,724.00	(3,941.00)	569,011.00	50,133.00	13,435.00	6,975.00	(15,154.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	114,355.00	2,392,997.00	329,154.00	164,378.00	258,414.00	3,178.00	61,458.00	181,433.00
E. NET INCREASE/DECREASE (B - C + D)			(757,411.00)	1,650,361.00	(1,980,103.00)	(2,341,224.00)	(1,089,474.00)	8,145,695.00	(1,687,746.00)	(1,498,072.00)
F. ENDING CASH (A + E)			23,682,767.00	25,333,128.00	23,353,025.00	21,011,801.00	19,922,327.00	28,068,022.00	26,380,276.00	24,882,204.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		24,882,204.00	19,452,989.00	25,367,642.00	22,422,783.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	214,456.00	208,265.00	106,035.00	246,239.00			2,183,357.00	2,183,357.00
Property Taxes	8020-8079	28,427.00	13,012,838.00	291,555.00	429,667.00			32,161,770.00	32,161,770.00
Miscellaneous Funds	8080-8099	(5,912,675.00)	(5,596,433.00)		2,905,626.00			(15,948,763.00)	(15,948,763.00)
Federal Revenue	8100-8299	49,499.00	15,309.00	5,810.00	1,006,836.00	950,889.00		2,248,064.00	2,248,064.00
Other State Revenue	8300-8599	137,309.00	104,589.00	54,729.00	840,696.00	824,810.00		3,739,356.00	3,739,356.00
Other Local Revenue	8600-8799	3,714,025.00	1,092,162.00	549,158.00	5,053,363.00	3,391,305.00		16,970,595.00	16,970,595.00
Interfund Transfers In	8910-8929				456,866.00			456,866.00	456,866.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(1,768,959.00)	8,836,730.00	1,007,287.00	10,939,293.00	5,167,004.00	0.00	41,811,245.00	41,811,245.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	907,289.00	902,656.00	879,461.00	2,123,933.00	114,134.00		11,089,625.00	11,089,625.00
Classified Salaries	2000-2999	870,156.00	888,171.00	873,620.00	1,904,712.00	84,620.00		11,396,807.00	11,396,807.00
Employee Benefits	3000-3999	676,819.00	681,659.00	671,363.00	1,961,243.00	54,640.00		8,996,736.00	8,996,735.86
Books and Supplies	4000-4999	44,040.00	65,635.00	45,044.00	344,225.00	42,555.00		823,046.00	823,046.00
Services	5000-5999	630,738.00	385,752.00	1,572,462.00	2,903,977.00	801,292.00		8,817,213.00	8,817,213.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629				25,000.00			25,000.00	25,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,129,042.00	2,923,873.00	4,041,950.00	9,263,090.00	1,097,241.00	0.00	41,148,427.00	41,148,426.86
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	90,608.00	(9,972.00)	7,373.00	(78,359.00)			4,544,364.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		90,608.00	(9,972.00)	7,373.00	(78,359.00)	0.00	0.00	4,544,364.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	257.00	(11,768.00)	(82,431.00)	308,462.00			1,243,867.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	621,565.00						621,565.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		621,822.00	(11,768.00)	(82,431.00)	308,462.00	0.00	0.00	1,865,432.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(531,214.00)	1,796.00	89,804.00	(386,821.00)	0.00	0.00	2,678,932.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,429,215.00)	5,914,653.00	(2,944,859.00)	1,289,382.00	4,069,763.00	0.00	3,341,750.00	662,818.14
F. ENDING CASH (A + E)		19,452,989.00	25,367,642.00	22,422,783.00	23,712,165.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,781,928.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			23,712,165.00	23,002,499.00	24,696,085.00	22,742,995.00	20,530,822.00	19,473,328.00	27,618,027.00	25,936,886.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		108,664.00	108,664.00	206,248.00	(8,256.00)	391,190.00	197,992.00	195,595.00	208,265.00
Property Taxes	8020-8079		9,146.00			1,940.00	7,599,650.00	10,471,667.00	275,224.00	41,657.00
Miscellaneous Funds	8080-8099						(7,345,281.00)			
Federal Revenue	8100-8299				24,299.00	50,269.00	1,274.00	24,536.00	65,621.00	53,722.00
Other State Revenue	8300-8599		61,235.00	367,944.00	98,409.00		587,126.00	117,489.00	178,724.00	366,296.00
Other Local Revenue	8600-8799		381,904.00	1,056,633.00	112,025.00	335,812.00	445,205.00	171,567.00	258,457.00	408,979.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			560,949.00	1,533,241.00	440,981.00	379,765.00	1,679,164.00	10,983,251.00	973,621.00	1,078,919.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		369,747.00	406,677.00	902,672.00	905,897.00	904,031.00	915,234.00	871,955.00	885,939.00
Classified Salaries	2000-2999		582,282.00	939,194.00	860,201.00	891,232.00	892,750.00	876,009.00	870,673.00	866,227.00
Employee Benefits	3000-3999		359,254.00	526,234.00	671,788.00	676,954.00	687,132.00	679,849.00	673,888.00	676,856.00
Books and Supplies	4000-4999		12,417.00	37,165.00	47,578.00	34,380.00	81,139.00	23,574.00	18,550.00	26,744.00
Services	5000-5999		109,014.00	366,607.00	267,999.00	376,904.00	462,000.00	350,051.00	287,759.00	302,658.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,432,714.00	2,275,877.00	2,750,238.00	2,885,367.00	3,027,052.00	2,844,717.00	2,722,825.00	2,758,424.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		328,080.00	2,834,567.00	352,691.00	795,357.00	334,617.00	18,016.00	74,215.00	180,329.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	328,080.00	2,834,567.00	352,691.00	795,357.00	334,617.00	18,016.00	74,215.00	180,329.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		165,981.00	398,345.00	(3,476.00)	501,928.00	44,223.00	11,851.00	6,152.00	(13,367.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	165,981.00	398,345.00	(3,476.00)	501,928.00	44,223.00	11,851.00	6,152.00	(13,367.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	162,099.00	2,436,222.00	356,167.00	293,429.00	290,394.00	6,165.00	68,063.00	193,696.00
E. NET INCREASE/DECREASE (B - C + D)			(709,666.00)	1,693,586.00	(1,953,090.00)	(2,212,173.00)	(1,057,494.00)	8,144,699.00	(1,681,141.00)	(1,485,809.00)
F. ENDING CASH (A + E)			23,002,499.00	24,696,085.00	22,742,995.00	20,530,822.00	19,473,328.00	27,618,027.00	25,936,886.00	24,451,077.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		24,451,077.00	19,029,549.00	24,941,970.00	20,977,257.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	214,456.00	208,265.00	106,035.00	246,239.00			2,183,357.00	2,183,357.00
Property Taxes	8020-8079	28,427.00	13,012,838.00	291,555.00	429,666.00			32,161,770.00	32,161,770.00
Miscellaneous Funds	8080-8099	(5,912,675.00)	(5,596,433.00)		2,905,626.00			(15,948,763.00)	(15,948,763.00)
Federal Revenue	8100-8299	49,499.00	15,309.00	5,810.00	1,006,836.00	950,889.00		2,248,064.00	2,248,064.00
Other State Revenue	8300-8599	137,309.00	104,589.00	54,729.00	840,696.00	824,810.00		3,739,356.00	3,739,356.00
Other Local Revenue	8600-8799	3,714,025.00	1,092,162.00	549,158.00	5,053,361.00	3,391,307.00		16,970,595.00	16,970,595.00
Interfund Transfers In	8910-8929				456,866.00			456,866.00	456,866.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		(1,768,959.00)	8,836,730.00	1,007,287.00	10,939,290.00	5,167,006.00	0.00	41,811,245.00	41,811,245.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	907,289.00	902,656.00	990,357.00	2,123,934.00	114,133.00		11,200,521.00	11,200,521.00
Classified Salaries	2000-2999	870,156.00	888,171.00	1,170,364.00	1,775,880.00	84,620.00		11,567,759.00	11,567,759.00
Employee Benefits	3000-3999	676,819.00	681,659.00	1,221,618.00	1,951,593.00	54,640.00		9,538,284.00	9,538,284.00
Books and Supplies	4000-4999	44,040.00	65,635.00	66,157.00	344,264.00	42,554.00		844,197.00	844,197.00
Services	5000-5999	630,738.00	385,752.00	1,604,213.00	2,304,994.00	801,292.00		8,249,981.00	8,249,981.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629				25,000.00			25,000.00	25,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,129,042.00	2,923,873.00	5,052,709.00	8,525,665.00	1,097,239.00	0.00	41,425,742.00	41,425,742.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	98,264.00	(10,816.00)	7,996.00	153,690.00			5,167,006.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		98,264.00	(10,816.00)	7,996.00	153,690.00	0.00	0.00	5,167,006.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	226.00	(10,380.00)	(72,713.00)	68,471.00			1,097,241.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	621,565.00						621,565.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		621,791.00	(10,380.00)	(72,713.00)	68,471.00	0.00	0.00	1,718,806.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(523,527.00)	(436.00)	80,709.00	85,219.00	0.00	0.00	3,448,200.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,421,528.00)	5,912,421.00	(3,964,713.00)	2,498,844.00	4,069,767.00	0.00	3,833,703.00	385,503.00
F. ENDING CASH (A + E)		19,029,549.00	24,941,970.00	20,977,257.00	23,476,101.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,545,868.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: Jun 26, 2018

For additional information on this certification, please contact:

Name: Michael Ghebregziabher

Title: Senior Director

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

July 1 Budget
2017-18 Estimated Actuals
Schedule of Long-Term Liabilities

	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			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	670,000.00		670,000.00		450,000.00	220,000.00	220,000.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	275,456.54		275,456.54		0.00	275,456.54	
Governmental activities long-term liabilities	945,456.54	0.00	945,456.54	0.00	450,000.00	495,456.54	220,000.00
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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,632,646.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,320,510.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	19,937.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	506,247.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,077,700.06
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,603,884.06
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,708,252.01

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		57.80
B. Expenditures per ADA (Line I.E divided by Line II.A)		617,789.83
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,814,583.56	512,077.19
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,814,583.56	512,077.19
B. Required effort (Line A.2 times 90%)	25,933,125.20	460,869.47
C. Current year expenditures (Line I.E and Line II.B)	35,708,252.01	617,789.83
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 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,529,990.66
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 24,068,400.03

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 18.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,490,896.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,227,435.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,192.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	205,933.44
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)	5,963,457.10
9. Carry-Forward Adjustment (Part IV, Line F)	1,264,328.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,227,785.87

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,308,268.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,779,874.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,405,513.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	701,781.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,937.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	7,994.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	904,668.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,649,475.71
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)	579,041.00
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)	888,293.15
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)	158,989.00
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	221,972.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	670,500.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	33,296,306.97

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 17.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 21.71%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,963,457.10</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>102,199.14</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.42%) times Part III, Line B18); zero if negative	<u>1,264,328.77</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (14.71%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,264,328.77</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,264,328.77</u>

Approved indirect cost rate: 14.42%
Highest rate used in any program: 14.71%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	69,724.00	10,054.00	14.42%
01	3025	81,945.00	11,816.00	14.42%
01	3310	384,267.00	33,816.00	8.80%
01	3315	53,903.00	4,744.00	8.80%
01	3320	230,525.00	20,286.00	8.80%
01	3327	1,538.00	221.00	14.37%
01	3345	1,399.00	201.00	14.37%
01	3385	220,762.46	31,834.00	14.42%
01	3395	29,338.00	4,231.00	14.42%
01	3410	69,131.00	9,969.00	14.42%
01	4035	4,565.00	532.00	11.65%
01	4050	49,877.00	7,192.00	14.42%
01	4201	914.00	131.00	14.33%
01	4203	70,210.00	277.00	0.39%
01	5630	32,895.00	4,743.00	14.42%
01	6015	96,627.00	9,729.00	10.07%
01	6126	30,177.00	4,351.00	14.42%
01	6230	231,092.00	33,323.00	14.42%
01	6264	37,717.50	5,438.00	14.42%
01	6387	207,156.00	29,871.00	14.42%
01	6500	14,669,907.08	1,102,809.00	7.52%
01	6510	332,523.55	47,950.00	14.42%
01	6512	641,009.00	92,433.00	14.42%
01	6520	113,114.40	16,311.00	14.42%
01	6680	58,540.00	8,442.00	14.42%
01	6685	32,774.00	4,726.00	14.42%
01	6690	147,200.00	21,226.00	14.42%
01	6695	23,052.00	3,324.00	14.42%
01	7366	290,343.00	41,867.00	14.42%
01	8150	296,235.02	43,582.00	14.71%
01	9010	4,332,198.71	403,929.00	9.32%

July 1 Budget
2017-18 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,736,093.64		264,215.84	2,000,309.48
2. State Lottery Revenue	8560	40,234.00		11,783.00	52,017.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,776,327.64	0.00	275,998.84	2,052,326.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	32,791.00		10,959.00	43,750.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,443.00			7,443.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			824.00	824.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		40,234.00	0.00	11,783.00	52,017.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,736,093.64	0.00	264,215.84	2,000,309.48
D. COMMENTS:					
Instructional Materials (subscription renewal) for classroom is coded under 5800 objec code.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		32,140.00	0.00%	32,140.00	0.00%	32,140.00
(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	10,431,729.00	0.00%	10,431,729.00	0.00%	10,431,729.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	252,828.00	0.00%	252,828.00	0.00%	252,828.00
4. Other Local Revenues	8600-8799	4,657,575.00	0.00%	4,657,575.00	0.00%	4,657,575.00
5. Other Financing Sources						
a. Transfers In	8900-8929	456,866.00	0.00%	456,866.00	0.00%	456,866.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(777,360.00)	0.00%	(777,360.00)	0.00%	(777,360.00)
6. Total (Sum lines A1 thru A5c)		15,021,638.00	0.00%	15,021,638.00	0.00%	15,021,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,922,235.00		2,951,457.00
b. Step & Column Adjustment				29,222.00		29,515.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,922,235.00	1.00%	2,951,457.00	1.00%	2,980,972.00
2. Classified Salaries						
a. Base Salaries				6,290,514.00		6,384,872.00
b. Step & Column Adjustment				94,358.00		95,773.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,290,514.00	1.50%	6,384,872.00	1.50%	6,480,645.00
3. Employee Benefits	3000-3999	3,674,775.20	6.56%	3,915,812.00	5.51%	4,131,482.00
4. Books and Supplies	4000-4999	409,448.00	2.57%	419,970.00	2.67%	431,184.00
5. Services and Other Operating Expenditures	5000-5999	2,890,964.00	2.57%	2,965,251.00	2.67%	3,044,434.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,014,175.65)	-0.64%	(2,001,226.00)	0.00%	(2,001,226.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,173,760.55	3.26%	14,636,136.00	2.95%	15,067,491.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		847,877.45		385,502.00		(45,853.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,312,137.36		23,160,014.81		23,545,516.81
2. Ending Fund Balance (Sum lines C and D1)		23,160,014.81		23,545,516.81		23,499,663.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	20,690,361.20		21,059,972.23		20,988,237.93
2. Other Commitments	9760	748.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,468,905.61		2,485,544.58		2,511,425.88
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,160,014.81		23,545,516.81		23,499,663.81

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	20,690,361.20		21,059,972.23		20,988,237.93
b. Reserve for Economic Uncertainties	9789	2,468,905.61		2,485,544.58		2,511,425.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		23,159,266.81		23,545,516.81		23,499,663.81
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,964,635.00	0.00%	7,964,635.00	0.00%	7,964,635.00
2. Federal Revenues	8100-8299	2,248,064.00	0.00%	2,248,064.00	0.00%	2,248,064.00
3. Other State Revenues	8300-8599	3,486,528.00	0.00%	3,486,528.00	0.00%	3,486,528.00
4. Other Local Revenues	8600-8799	12,313,020.00	0.00%	12,313,020.00	0.00%	12,313,020.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	777,360.00	0.00%	777,360.00	0.00%	777,360.00
6. Total (Sum lines A1 thru A5c)		26,789,607.00	0.00%	26,789,607.00	0.00%	26,789,607.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,167,390.00		8,249,064.00
b. Step & Column Adjustment				81,674.00		82,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,167,390.00	1.00%	8,249,064.00	1.00%	8,331,555.00
2. Classified Salaries						
a. Base Salaries				5,106,293.00		5,182,887.00
b. Step & Column Adjustment				76,594.00		77,743.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,106,293.00	1.50%	5,182,887.00	1.50%	5,260,630.00
3. Employee Benefits	3000-3999	5,321,960.66	5.65%	5,622,472.00	4.07%	5,851,432.00
4. Books and Supplies	4000-4999	413,598.00	2.57%	424,227.00	2.67%	435,554.00
5. Services and Other Operating Expenditures	5000-5999	5,926,249.00	-10.82%	5,285,076.00	-7.58%	4,884,555.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,014,175.65	-0.66%	2,000,881.00	0.00%	2,000,881.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000.00	0.00%	25,000.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,974,666.31	-0.69%	26,789,607.00	0.00%	26,789,607.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(185,059.31)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,474,979.66		5,289,920.35		5,289,920.35
2. Ending Fund Balance (Sum lines C and D1)		5,289,920.35		5,289,920.35		5,289,920.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,289,924.14		5,289,920.35		5,289,920.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.79)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,289,920.35		5,289,920.35		5,289,920.35

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		32,140.00	0.00%	32,140.00	0.00%	32,140.00
(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	18,396,364.00	0.00%	18,396,364.00	0.00%	18,396,364.00
2. Federal Revenues	8100-8299	2,248,064.00	0.00%	2,248,064.00	0.00%	2,248,064.00
3. Other State Revenues	8300-8599	3,739,356.00	0.00%	3,739,356.00	0.00%	3,739,356.00
4. Other Local Revenues	8600-8799	16,970,595.00	0.00%	16,970,595.00	0.00%	16,970,595.00
5. Other Financing Sources						
a. Transfers In	8900-8929	456,866.00	0.00%	456,866.00	0.00%	456,866.00
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)		41,811,245.00	0.00%	41,811,245.00	0.00%	41,811,245.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,089,625.00		11,200,521.00
b. Step & Column Adjustment				110,896.00		112,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,089,625.00	1.00%	11,200,521.00	1.00%	11,312,527.00
2. Classified Salaries						
a. Base Salaries				11,396,807.00		11,567,759.00
b. Step & Column Adjustment				170,952.00		173,516.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,396,807.00	1.50%	11,567,759.00	1.50%	11,741,275.00
3. Employee Benefits	3000-3999	8,996,735.86	6.02%	9,538,284.00	4.66%	9,982,914.00
4. Books and Supplies	4000-4999	823,046.00	2.57%	844,197.00	2.67%	866,738.00
5. Services and Other Operating Expenditures	5000-5999	8,817,213.00	-6.43%	8,250,327.00	-3.89%	7,928,989.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(345.00)	0.00%	(345.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000.00	0.00%	25,000.00	0.00%	25,000.00
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)		41,148,426.86	0.67%	41,425,743.00	1.04%	41,857,098.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		662,818.14		385,502.00		(45,853.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,787,117.02		28,449,935.16		28,835,437.16
2. Ending Fund Balance (Sum lines C and D1)		28,449,935.16		28,835,437.16		28,789,584.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,289,924.14		5,289,920.35		5,289,920.35
c. Committed						
1. Stabilization Arrangements	9750	20,690,361.20		21,059,972.23		20,988,237.93
2. Other Commitments	9760	748.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,468,905.61		2,485,544.58		2,511,425.88
2. Unassigned/Unappropriated	9790	(3.79)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,449,935.16		28,835,437.16		28,789,584.16

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	20,690,361.20		21,059,972.23		20,988,237.93
b. Reserve for Economic Uncertainties	9789	2,468,905.61		2,485,544.58		2,511,425.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.79)		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)		23,159,263.02		23,545,516.81		23,499,663.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		56.28%		56.84%		56.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		22,650,749.00		22,650,749.00		22,650,749.00
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)		41,148,426.86		41,425,743.00		41,857,098.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,148,426.86		41,425,743.00		41,857,098.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		41,148,426.86		41,425,743.00		41,857,098.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,234,452.81		1,242,772.29		1,255,712.94
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,234,452.81		1,242,772.29		1,255,712.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA: 21-10215-0000000 Marin County Office of Education		
Selected SELPA: AT		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AT	Marin County	

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					477,679.00	29,000.00	70,000.00	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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	24,663.00		
Fund Reconciliation							0.00	70,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					29,000.00	453,016.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	506,679.00	506,679.00	70,000.00	70,000.00

July 1 Budget
2018-19 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					456,866.00	25,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	25,116.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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					25,000.00	431,750.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	481,866.00	481,866.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	32,359.44	32,315.67	0.1%	Met
Second Prior Year (2016-17)	32,359.44	32,349.76	0.0%	Met
First Prior Year (2017-18)	32,359.44	32,140.00	0.7%	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2015-16)	54.84	205.28	32,315.67	2.49
Second Prior Year (2016-17)	48.19	197.50	32,349.76	8.34
First Prior Year (2017-18)	53.09	232.38	32,140.00	4.71
Historical Average:	52.04	211.72	32,268.48	5.18

County Office's County Operated Programs ADA Standard:

Budget Year (2018-19) (historical average plus 2%):	53.08	215.95	32,913.85	5.28
1st Subsequent Year (2019-20) (historical average plus 4%):	54.12	220.19	33,559.22	5.39
2nd Subsequent year (2020-21) (historical average plus 6%):	55.16	224.42	34,204.59	5.49

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2018-19)	53.15	232.38	32,140.00	15.00
1st Subsequent Year (2019-20)	53.15	232.28	32,140.00	15.00
2nd Subsequent Year (2020-21)	53.15	232.28	32,140.00	15.00
Status:	Not Met	Not Met	Met	Not Met

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

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

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

Explanation:
(required if NOT met)

Attendance is projected to remain the same for the 3-year projections.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. 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. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year
(2017-18)

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

b. COE funded at Hold Harmless LCFF

c. Charter Funded County Program

c1. Transition Entitlement

d. Total LCFF

(Sum of a or b, and c)

	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	7,943,181.00	8,068,184.00	8,068,184.00	8,068,184.00
	7,943,181.00	8,068,184.00	8,068,184.00	8,068,184.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

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

b. Prior Year ADA (Funded)

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

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

32,140.00	32,140.00	32,140.00	32,140.00
	32,140.00	32,140.00	32,140.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

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

b1. COLA percentage (if COE is at target)

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

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

d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

7,943,181.00	8,068,184.00	8,068,184.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	53.09	53.15	53.15	53.15
b. Prior Year ADA (Funded)		53.09	53.15	53.15
c. Difference (Step 1a minus Step 1b)		0.06	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.11%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	7,943,181.00	8,068,184.00	8,068,184.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.11%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.11%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	4.71	15.00	15.00	15.00
b. Prior Year ADA (Funded)		4.71	15.00	15.00
c. Difference (Step 1a minus Step 1b)		10.29	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		218.47%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage (if COE charter schools are at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)			
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	218.47%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.11%	0.00%	0.00%

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

N/A	N/A	N/A
-----	-----	-----

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	31,746,409.00	32,162,116.00	32,162,116.00	32,162,116.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		0.30% to 2.30%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,929,766.00	34,345,473.00	34,345,473.00	34,345,473.00
County Office's Projected Change in LCFF Revenue:		1.23%	0.00%	0.00%
Standard:		0.30% to 2.30%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	1.23%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.77% to 6.23%	-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 (2017-18)	28,643,125.86		
Budget Year (2018-19)	31,483,167.86	9.92%	Not Met
1st Subsequent Year (2019-20)	32,306,564.00	2.62%	Met
2nd Subsequent Year (2020-21)	33,036,716.00	2.26%	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)

The health and welfare is budgeted at the highest cost and also includes the increase to STRS and PERS, in addition, new positions are budgeted in FY 18-19.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	1.23%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.77% to 11.23%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.77% to 6.23%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2017-18)	2,388,952.00		
Budget Year (2018-19)	2,248,064.00	-5.90%	Yes
1st Subsequent Year (2019-20)	2,248,064.00	0.00%	No
2nd Subsequent Year (2020-21)	2,248,064.00	0.00%	No

Explanation:
(required if Yes)

CAMPs grant carryover amount of \$57K was budgeted in FY 17-18.

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

First Prior Year (2017-18)	3,897,776.00		
Budget Year (2018-19)	3,739,356.00	-4.06%	Yes
1st Subsequent Year (2019-20)	3,739,356.00	0.00%	No
2nd Subsequent Year (2020-21)	3,739,356.00	0.00%	No

Explanation:
(required if Yes)

System support, SELPA allocation, and STRS on-behalf budgets increased while Clean Energy, Foster Youth, and Career Tech budgets are decreased.

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

First Prior Year (2017-18)	14,692,580.00		
Budget Year (2018-19)	16,970,595.00	15.50%	Yes
1st Subsequent Year (2019-20)	16,970,595.00	0.00%	No
2nd Subsequent Year (2020-21)	16,970,595.00	0.00%	No

Explanation:
(required if Yes)

Service fee for California Collaborative for Education Excellence, Special Ed Excess Cost fees, BTSA fees, and Donations for Alternative Education programs increased by \$234K, \$1.5M, \$200K, and \$200K respectively.

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

First Prior Year (2017-18)	1,194,379.00		
Budget Year (2018-19)	823,046.00	-31.09%	Yes
1st Subsequent Year (2019-20)	844,197.00	2.57%	No
2nd Subsequent Year (2020-21)	866,738.00	2.67%	No

Explanation:
(required if Yes)

Carryover balances not budgeted in FY 18-19.

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

First Prior Year (2017-18)	10,259,894.21		
Budget Year (2018-19)	8,817,213.00	-14.06%	Yes
1st Subsequent Year (2019-20)	8,250,327.00	-6.43%	Yes
2nd Subsequent Year (2020-21)	7,928,989.00	-3.89%	No

Explanation:
(required if Yes)

Carryover balances not budgeted in FY 18-19.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2017-18)	20,979,308.00		
Budget Year (2018-19)	22,958,015.00	9.43%	Met
1st Subsequent Year (2019-20)	22,958,015.00	0.00%	Met
2nd Subsequent Year (2020-21)	22,958,015.00	0.00%	Met

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

First Prior Year (2017-18)	11,454,273.21		
Budget Year (2018-19)	9,640,259.00	-15.84%	Not Met
1st Subsequent Year (2019-20)	9,094,524.00	-5.66%	Met
2nd Subsequent Year (2020-21)	8,795,727.00	-3.29%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Carryover balances not budgeted in FY 18-19.

Carryover balances not budgeted in FY 18-19.

5. CRITERION: Facilities Maintenance

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

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

NOTE: The Proposition 51 school facility program requires the county office to deposit 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 (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

5B. Calculating the County Office's Required Minimum Contribution

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.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 1 will be used to calculate the required minimum contribution.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	14,173,760.55	425,212.82	425,431.00	Met

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	14,173,760.55	425,212.82	213,659.11	213,659.11

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
283,475.21	283,475.21

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
425,431.00	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	425,212.82
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

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6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	16,754,795.19	19,698,348.70	19,762,403.85
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,799,460.80	1,997,034.00	2,437,958.76
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	743.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.04)	(2.04)	(2.92)
e. Available Reserves (Lines 1a through 1d)	18,554,253.95	21,696,123.66	22,200,359.69
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	29,991,013.32	33,283,900.01	40,632,646.07
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	22,045,352.86	22,112,896.19	22,282,172.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	52,036,366.18	55,396,796.20	62,914,818.07
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	35.7%	39.2%	35.3%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.9%	13.1%	11.8%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	3,918,188.88	8,607,789.49	N/A	Met
Second Prior Year (2016-17)	3,147,745.32	9,744,890.46	N/A	Met
First Prior Year (2017-18)	509,153.65	13,488,096.35	N/A	Met
Budget Year (2018-19) (Information only)	847,877.45	14,173,760.55		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,957,999
1.3%	\$5,958,000	to \$14,891,999
1.0%	\$14,892,000	to \$67,018,000
0.7%	\$67,018,001	and over

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

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

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

41,148,427

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

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

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

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

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

Yes

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
22,650,749.00	22,650,749.00	22,650,749.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	11,471,606.60	14,737,049.51	Met
Second Prior Year (2016-17)	17,024,228.01	18,655,238.39	Met
First Prior Year (2017-18)	19,618,881.80	21,802,983.71	Met
Budget Year (2018-19) (Information only)	22,312,137.36		

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or	\$67,000 (greater of)	0	to \$5,957,999
4% or	\$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or	\$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or	\$2,011,000 (greater of)	\$67,018,001	and over

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	41,148,427	41,425,743	41,857,098
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.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,148,426.86	41,425,743.00	41,857,098.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	22,650,749.00	22,650,749.00	22,650,749.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	41,148,426.86	41,425,743.00	41,857,098.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,234,452.81	1,242,772.29	1,255,712.94
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,234,452.81	1,242,772.29	1,255,712.94

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

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

Reserve Amounts

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	20,690,361.20	21,059,972.23	20,988,237.93
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,468,905.61	2,485,544.58	2,511,425.88
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.79)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	23,159,263.02	23,545,516.81	23,499,663.81
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	56.28%	56.84%	56.14%
County Office's Reserve Standard (Section 8A, Line 7):	1,234,452.81	1,242,772.29	1,255,712.94
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(825,510.00)			
Budget Year (2018-19)	(777,360.00)	(48,150.00)	-5.8%	Met
1st Subsequent Year (2019-20)	(721,036.00)	(56,324.00)	-7.2%	Met
2nd Subsequent Year (2020-21)	(721,036.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2017-18)	477,679.00			
Budget Year (2018-19)	456,866.00	(20,813.00)	-4.4%	Met
1st Subsequent Year (2019-20)	456,866.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	456,866.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2017-18)	29,000.00			
Budget Year (2018-19)	25,000.00	(4,000.00)	-13.8%	Met
1st Subsequent Year (2019-20)	25,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	25,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions for locally restricted programs School to Career, Consortium Equipment Reserve, and Marin Leadership Teacher Group is decreased. Indirect costs from proprietary funds is also decreased.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C) Yes
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01 and Objects 8000-8999	Fund 01 and Objects 1000-2999	275,457

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

Land Acquisition	1	Fund 40 and Objects 8000-5999	Fund 40 and Objects 6110	220,000
TOTAL:				495,457

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Land Acquisition	450,000	220,000		
Total Annual Payments:	450,000	220,000	0	0
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes to increase
in total annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

865,007

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 date of the OPEB valuation.

862,966.00
0.00
862,966.00
Actuarial
Nov 01, 2015

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
82,565.00	82,565.00	82,565.00
105,465.00	105,032.00	105,032.00
71,024.00	67,216.00	71,973.00
15	15	15

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

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

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

No

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

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3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	72.3	74.4	74.4	74.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

FY 2018-19 salary negotiations not settled.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

69,276

6. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
682,661	682,661	682,661
Capped	Capped	Capped

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
57,081	57,652	58,228
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	172.5	180.2	180.2	180.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

FY 2018-19 salary negotiations not settled.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

77,602

6. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,809,000	1,809,000	1,809,000
Capped	Capped	Capped

Classified (Non-management) Prior Year Settlements

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
89,477	90,819	92,182
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	87.4	89.0	89.0	89.0

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

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

No

If Yes, complete question 2.

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

FY 2018-19 salaries not settled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Negotiations Not Settled

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

101,322

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
803,799	803,799	803,799
Capped	Capped	Capped

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
121,616	123,440	125,292
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
54,000	54,000	54,000
0.0%	0.0%	0.0%

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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 26, 2018

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, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |

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

Comments:
(optional)

Item A6 - The county office of education pays 100% of health benefits for active and retired board members.

Item A8 - We have a new Interim Assistant Superintendent for Business Services.

End of County Office Budget Criteria and Standards Review
