Marin County Office of Education

2024-2025 Final Budget

Marin County Office of Education

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June 11, 2024

To: Marin County Board of Education

John A. Carroll, Marin County Superintendent of Schools

From: Bree Brown, Interim Assistant Superintendent - Business Services

2024-25 Recommended Budget for Marin County Office of Education

The Marin County Office of Education (MCOE)'s 2024-25 recommended budget is presented for your review. The budget was developed using the latest information available, including the Governor's Proposed Budget for 2024-25 as of the May Revision.

Current State Economic Conditions

The Governor's May Revision proposed for the 2024-25 State Budget reflects a deficit that has been adjusted both up and down since his January Budget Proposal Recognizing further declines in state revenues and incorporating the Legislature's "early action solutions," the governor now projects a \$27.6 billion state deficit. To address these challenges, the governor is implementing reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

The Governor's May Revision Budget Highlights for Education

- The funded COLA to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following:
 - Allowing attendance recovery time to be added to the attendance data submitted

- to the California Department of Education (CDE) for both funding purposes and chronic absenteeism tracking.
- Requiring schools to provide students with access to remote instruction or support to enroll in a neighboring Local Educational Agency (LEA) when emergency school closures last five days or more.
- Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- A cost-of-living adjustment (COLA) is not provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and childcare providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the childcare programs administered by the Department of Social Services (DSS). Consequently, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- The May Revision includes an elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million.
 Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The May Revision reduces \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the Department of Finance (DOF) received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor's Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in Assembly Bill (AB) 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to

education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in last year's Budget Act was one-time and is not proposed to be extended into 2024-25.

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

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

The following chart displays the elements of MCOE's estimated LCFF Funding:

LCFF Funding	2023-24	2024-25	2025-26	2026-27
Alternative Education	946,150	930,031	951,458	1,009,626
County Office Operations	10,307,486	10,371,121	10,662,584	10,978,689
Subtotal LCFF to be funded				
with Property Taxes	11,253,636	11,301,152	11,614,042	11,988,315
Differentiated Assistance	1,166,667	1,500,000	1,566,667	1,433,333
Minimum State Aid	2,173,275	2,173,275	2,173,275	2,173,275
Education Protection Account	8,186	7,780	7,474	7,330
Subtotal LCFF to be funded				
with State Aid	3,348,128	3,681,055	3,747,416	3,613,938
Total LCFF Funding	14,601,764	14,982,207	15,361,458	15,602,253
Property Taxes				
SELPA share	14,421,094	14,933,684	15,362,574	15,804,331
MCOE share	11,331,549	11,734,323	12,071,329	12,418,445
Total property tax estimate	25,752,643	26,668,007	27,433,903	28,222,776
MCOE Taxes in excess of				
LCFF entitlement	77,913	433,171	457,287	430,130

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

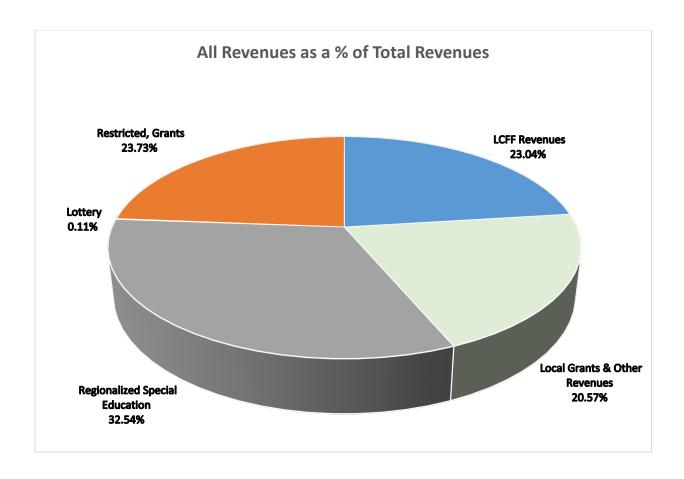
Differentiated Assistance is a state funded grant estimated at \$1.5 million for 2024-25. In addition, the LCFF provides that no agency shall receive less state aid than was received in 2012-13 for the categorical programs that were subsumed into the new funding formula. For MCOE, this 'Minimum State Aid' guarantee is \$2.1 million in addition to our property tax funded LCFF entitlement. The Education Protection Act provides minimum funding of \$200 per student in attendance in our alternative education programs.

The LCFF base funding for COEs was increased significantly in the 2022-23 budget which translated into the first increase in LCFF funding for MCOE since the formula was implemented. This increase is continued to be reflected in the 204-25 budget and the projection years. The LCFF provides a hold harmless protection that guarantees no educational agency shall receive less than was received under the old 'Revenue Limit' formula in 2012-13.

The Governor's Budget in 2023-24 included a proposal to increase the LCFF for county office operated juvenile court and community school programs and the 2024-25 budgets continue to reflect this. The LCFF for these programs has not kept pace with the LCFF for district funded programs and continues to be funded on current year attendance with no guarantee for declines in attendance. The ongoing "add-on" which totals \$400 thousand dollars has helped to bring court and community school funding closer to the historical ratio of district funding before the implementation of the LCFF. These targeted funds are also helping to address the volatility in funding due to funding on current year attendance by introducing a block grant.

Other Funding Sources

MCOE's revenues are projected to remain relatively flat over the multiyear projections. Major distinctions in the projection years see the elimination of residual monies left from COVID-era one-time funding. With the increase to the LCFF funding formula for county offices of education that began back in 2022-23, LCFF revenues are projected to make up approximately 23% of total revenues in the recommended budget. The remaining 77% of MCOE's budget consists of revenues that are directly linked to the regional programs operated to serve the county's children.



Our Assets

County offices of education, including MCOE are funded differently than schools districts. The majority of a school district's funding comes from the Local Control Funding Formula (LCFF) via student attendance or property taxes. By contrast, less than a quarter of the MCOE's funding comes from those sources; grant funding provides the rest. The combination of those dollars permits the MCOE to support the work of school districts in Marin County. That work is performed by our employees, people who are at the heart of our mission to serve children. Therefore, the MCOE, works continually to offer pay and benefits that will help us attract and retain the highest quality team members.

The proposed budget does not include the impact of ongoing negotiations with all MCOE bargaining units. Once agreements have been reached, the budget will be updated in a timely manner to reflect any increases to compensation as a result of bargaining.

Marin County Office of Education Recommended Budget Highlights & Assumptions

Revenues are reduced in the proposed budget for 2024-25 by a total of \$2.0 million in comparison to 2023-24 estimated actuals as detailed below:

- Local Control Funding Formula revenues increased by \$1.5 million primarily due to the cost-of-living adjustment and increases to differentiated assistance support.
- Federal funds are decreased by \$0.7 million primarily due to the expiration of one-time COVID relief revenues.

State revenues have been reduced by \$2.8 million primarily due to reductions in SELPA LCI funding; College career readiness revenues have been reduced by \$0.8 million; and reductions to the K-12 Strong Workforce Program to name a few. Many of the reductions are due to unrecorded carryover that will be posted as part of the first interim budget reporting process after a careful review of actual expenditures for the 2023-24 year. Expenditures have decreased by \$6.1 million overall as detailed below:

- Salaries and benefits increase by \$2.6 million.
- Services and other operating expenditures are decreased by \$8 million primarily due to
 reductions in repairs and consulting services. Consulting services reductions are due to a
 combination of staff expectations and unrecognized carryover. Professional services are procured
 when vacancies persist and at budget, the assumption is that all vacant positions will be filled.
 Departments will also have a chance to examine budgets and expand programs once carryover is
 reconciled.
- The capital outlay budget has been reduced by \$0.2 million, leaving \$0.2 million budget for furniture and equipment.

Other major assumptions driving the proposed budget are detailed below:

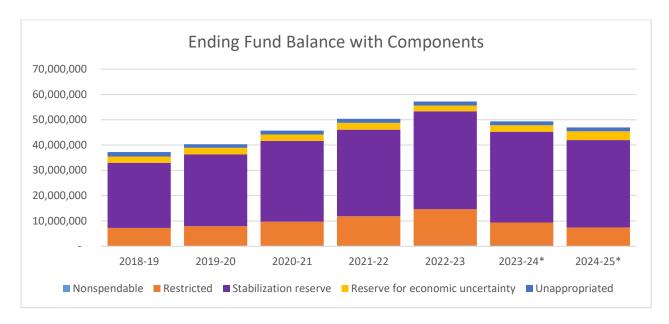
- Salaries include step and column movement; however, the potential impact of negotiations is not
 included in the recommended budget or subsequent projection years of the multi-year projection.
 The salaries budget also includes a number of open positions for which we are actively recruiting.
- Benefits have been budgeted at statutory rates and the current negotiated rate to the capped amounts for health benefits has been included in the recommended budget.
- Carry-over amounts (with a few exceptions) are not budgeted in 2024-25. Carry-over amounts from 2023-24 will be added to the 2024-25 budget at the First Interim update when actual amounts are known.
- The restricted budget includes \$2.9 million in planned deficit spending across a number of programs. This has also been reflected in the multi-year projection.

The Marin County Office of Education's budget projects deficit spending in the budget and two subsequent years of the multi-year projection and anticipates deficit funding could continue for the foreseeable future. We are monitoring the budget very closely to identify any areas in which we can reduce expenditures or increase revenues in order to achieve a balanced budget.

Ending Fund Balance Reserves and Commitments

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

As shown in the graph below, the stabilization reserve initially grew after inception, but is now projected to decrease as resources are needed to enable the continuation of program services to support Marin's student population in the current year and into the future. For the 2024-25 Budget, the committed amount designated into the Stabilization Arrangement is \$34 million.



Summary

Our financial position is the result of many years of careful budgeting and planning. While the risk of flat funding has been resolved with the adjustments to the county office of education local control funding formula, the stabilization arrangement will, with due diligence, ensure the budget is sustainable now and into the future despite the current deficit spending. Our strategy moving forward is to ensure fiscal stability through the effective management of public funds while prioritizing the alignment of the County Office's resources to support staff, districts, and the community with the ultimate goal of serving the children of Marin.

2024-25 Budget Adoption Reserves

Marin County Office of Education

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

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

The minimum recommended reserve for economic uncertainties;

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

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

		2024-25
Total General Fund Expenditures & Other Uses	\$	57,896,848
Minimum Reserve requirement 3%	\$	1,736,905
General Fund Combined Ending Fund Balance Special Reserve Fund Ending Fund Balance	\$ \$	46,983 , 276 -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)	\$	-
Restricted	\$	7,475,634
Committed	\$	34,515,343
Assigned		
Reserve for economic uncertainties	\$	3,480,732
Unassigned and Unappropriated	\$	1,511,567
Subtotal Assigned, Unassigned & Unappropriated	\$	4,992,298
Total Components of ending balance	\$	46,983,275
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement	\$	3,255,393

2024 25

				2024 2025
Grant	2023-24	2024-25	Grantor	2024-2025 Personnel Costs
Education Services			•	
Early Childhood Education Quality Improvement Pre K-3rd Grade initiative Grant to support the Early Childhood Education Quality Improvement and support the coordination of PreK-3rd Grad collaborative projects in four target districts	\$480,000	\$0	Marin Community Foundation	\$317,470
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$113,000	\$113,000	Marin Community Foundation	\$20,028
*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.	\$242,988	\$242,988	First Five	\$192,134
First 5 Marin Grant for planning and coordination to implement a universal research-based kindergartner-screening tool.	\$110,000	\$110,000	County of Marin	\$99,184
Marin's Ocean and Bay Backyard Include the study of climate change as it relates to Marin County's coastal ecosystems in the curriculum and engage students to better understand their local aquatic ecosystems in a way that moves them to stewardship and action	\$75,000	\$75,000	NOS Office of National Marine Sanctuaries	\$30,165
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$193,495	\$180,440	Federal	\$50,929
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$53,117	\$53,177	Federal	\$23,252
Early Education: State Local Planning Councils	\$5,880	\$7,880	State	\$6,593
State funding for local planning council activities Early Education Teacher Development Grant				
Early Education Teacher Development Grant is funded in combination with the California Prekindergarten Planning and Implementation Grant. The entirety of the California Prekindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten programs at local educational agencies (LEAs) and planning for the increased number of teachers needed to fully implement Universal PreKindergarten.	\$0	\$0	State	\$11,221
Child Development UPK Grant funds may pay for costs associated with creating or expanding California state preschool programs or transitional kindergarten programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA including Head Start programs.	\$0	\$0	State	\$35,909
ESSA: School Improvement Funding for COEs Federal funding to County Offices of Education for the purpose of supporting the statewide system of support and technical assistance for LEAs in their county that serve schools meeting the criteria for comprehensive support and improvement.	\$27,000	\$27,000	Federal	\$0
Title IV A Student Support Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.	\$13,956	\$13,956	Federal	\$8,577
Title II Improving Teacher Quality	\$5,981	\$5,981	Federal	\$0
Grant to prepare, train and recruit highly qualified teachers. 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.	\$40,374	\$40,374	Federal	\$0
HSS Framework Implementation Funding provided to 1) Shift to more advanced health education pedagogical practices and content through professional learning and resources and 2) Build a comprehensive system of support by building the capacity of COEs across the state.	\$900	\$0	State	\$0
ESSA: Education for Homeless Children and Youth To facilitate the enrollment, attendance and success in school of homeless children and youth; and ensure homeless children and youth have equal access to the same free, appropriate public education as	\$79,441	\$79,441	State	\$58,487

Grant	2023-24	2024-25	Grantor	2024-2025 Personnel Costs
provided to all other students.				
Universal PreKindergarten Mixed Delivery Planning Grant The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed- delivery system. The program funds local planning councils (LPCs) and resource and referral (R&R) agencies to support the mixed delivery system of Universal PreKindergarten (UPK). The grant focus is to support the relationship building between the local education agencies (LEAs), county office of education (COE), the LPC, and the R&R. The grantee will partner with the LEA and COE to align plans for the expansion of UPK.	\$0	\$0	State	\$89,458
Tobacco-Use Prevention Education (TUPE) Admin Grants Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.	\$37,500	\$37,500	State	\$30,463
Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants Provides funding to County Office of Education to increase capacity to provide technical assistance to all LEAs regarding new requirements for adhering to Prop. 56 TUPE legislation requiring all LEAs to prohibit use of tobacco.	\$37,500	\$37,500	State	\$30,463
Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities	\$42,000	\$42,000	State	\$0
Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities	\$249,714	\$200,000	State	\$62,628
*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.	\$243,747	\$243,747	State	\$153,930
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.	\$219,350	\$219,350	State	\$133,751
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$75,000	\$75,000	First 5 Marin	\$67,329
Education Services Totals	\$2,345,943	\$1,804,334		\$1,421,971
Special Education			I	
Dedication to Special Education To support the Technology Resource Center of Marin.	\$215,000	\$215,000	Dedication to Special Education (DSE)	\$22,070
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$25,704
Special Education Infant Program State funding for special education local plan areas (SELPAs) that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.	\$480,607	\$480,607	State	\$421,272
Low Incidence Specialized Services Funding supports the provision for specialized services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."	\$966,154	\$966,154	State	\$0
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$6,050,918	\$6,097,694	Federal	\$322,649
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).	\$360,937	\$360,937	Federal	\$80,765
IDEA Preschool Local Entitlement, Part B Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.	\$910,546	\$910,546	Federal	\$710,099

Grant	2023-24	2024-25	Grantor	2024-2025 Personnel Costs
IDEA Mental Health Allocation Plan, Part B Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.	\$402	\$402	Federal	\$0
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,402	\$1,402	Federal	\$0
IDEA Early Intervention Grant, Part C Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.	\$252,596	\$252,596	Federal	\$202,415
Alternative Dispute Resolution Expansion Program Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.	\$14,807	\$0	Federal	\$0
Transition Partnership Program (TPP) Grant To provide vocational rehabilitation services to significantly disabled high school students.	\$86,497	\$86,497	California Department of Rehabilitation	\$53,881
Workability Grant The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.	\$129,015	\$129,015	State	\$84,712
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.	\$646,960	\$1,138,087	State	\$674,400
Medi-cal Billing Option To engage in activities to support a county-wide billing for Medi-Cal services	\$1,135,546	\$468,520	State	\$248,044
Special Education Totals	\$11,337,387	\$11,193,457		\$2,846,011
Alternative Education				
AB1913 Sheriff Cardenas Crime Prevention Act of 2000 Grant to reduce the rate of juvenile crime in Marin County by supporting the services provided to students at Marin's Community School and Phoenix Academy.	\$273,267	\$273,267	County of Marin Probation Department	\$258,501
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 lowachieving students enrolled in the highest poverty schools.	\$156,999	\$156,999	Federal	\$84,053
NCLB Title I Part D Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs	\$105,844	\$105,844	Federal	
involving collaboration with locally operated correctional facilities.			, cuc. u.	\$133,169
	\$200,000	\$200,000	State	\$133,169 \$0
involving collaboration with locally operated correctional facilities. 2022-23 California Community Schools Partnership Program: Coordination Grants The 2022-23 California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state- funded initiatives integral to the four pillars of a community school approach and the	\$200,000 \$121,440	\$200,000 \$121,440		
involving collaboration with locally operated correctional facilities. 2022-23 California Community Schools Partnership Program: Coordination Grants The 2022-23 California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state- funded initiatives integral to the four pillars of a community school approach and the California Community Schools Framework. Student Support and Enrichment Block Grant			State	\$0
involving collaboration with locally operated correctional facilities. 2022-23 California Community Schools Partnership Program: Coordination Grants The 2022-23 California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state- funded initiatives integral to the four pillars of a community school approach and the California Community Schools Framework. Student Support and Enrichment Block Grant to be used for student support and enrichment opportunity purposes per EC 2575.5. California Community Schools Partnership Program California Community Schools Partnership Program Grant to be used to support the establishment of new community schools and/or the expansion or continuation of	\$121,440	\$121,440	State State	\$0 \$75,081

Grant	2023-24	2024-25	Grantor	2024-2025
				Personnel Costs
CA Arts Project	\$0	\$0	Local	\$25,484
*William and Flora Hewlett Foundation	\$20,000	\$20,000	Hewlett Foundation	\$114,744
This grant is to support art education at our Community School.				
Alternative Education Totals	\$1,336,550	\$1,327,550		\$942,801
Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE)				
To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.	\$622,908	\$622,908	State	\$365,179
K-12 Strong Workforce Program Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.	\$1,417,472	\$1,417,472	State	\$644,353
College of Marin, AB86 Grant to provide consulting service to prepare an inventory of Regional Programs for adults.	\$115,000	\$115,000	College of Marin	\$17,153
ROP / STC Totals	\$2,155,380	\$2,155,380		\$1,026,685
Maintenance and Operations				
FEMA Public assistance for reimbursement for staff working as Disaster Service Workers in both the Emergency Operations Command Center as well as pop-up child-care centers and any other capacity that may arise in the course of the emergency.	\$180,000	\$0	State	\$0
Maintenance and Operations Totals	\$180,000	\$0		\$0
·		·		
Other				
The Antibias Education Grant Program The Antibias Education Grant Program provides funding for a grant period from Fiscal Year 2022-23 through 2025-26. Funds available to each applicant are based on the content and quality of the submitted application and proposed activities.	\$57,212	\$57,212	State	\$18,054
Student Behavioral Health Incentive Program Funds to break down silos and improve coordination of child and adolescent student behavioral health services through increased communication with schools; Increase the number of TK-12 students enrolled in Medi-Cal receiving behavioral health services; Increase non-specialty services on or near school campuses	\$972,800	\$972,800	State	\$811,470
Wellness - Student Wellness Ambassador Program Project is aligned with the school strategy of Marin County's Suicide Prevention Strategic Plan as well as community recommendations around expanding peer supports as a way of breaking down stigma around help seeking and increasing mental health resources on school campuses across the county.	\$420,000	\$420,000	Local County of Marin	\$148,537

\$18,985,272

\$17,930,733

\$7,215,529

Total

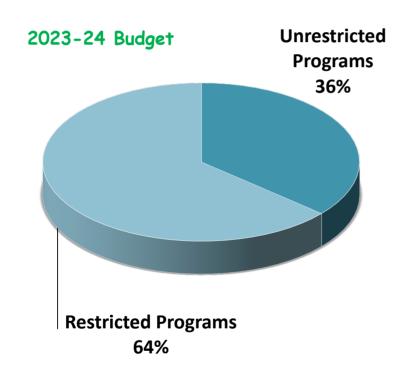
Fund Summary

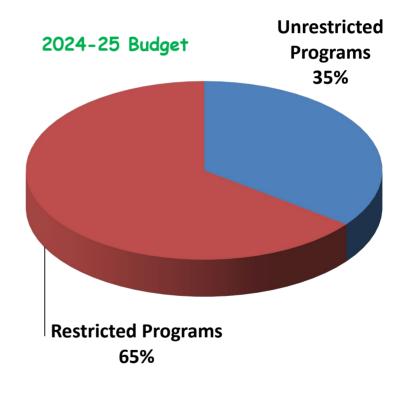
Marin County Office of Education 2024-25 Budget Fund Summary

	Unrestricted	Restricted	Grand Total
Revenues			
LCFF Sources	15,697,948	7,032,563	22,730,511
Federal Revenues		1,744,410	1,744,410
Other State Revenues	91,976	9,267,005	9,358,981
Local Revenues	5,389,965	15,132,525	20,522,490
Contributions	(1,451,934)	1,451,934	-
Interfund Transfers in	50,000		50,000
Revenues Total	19,777,955	34,628,437	54,406,392
Expenditures			
Certificated	2,815,993	11,032,862	13,848,855
Classified	8,751,111	7,151,523	15,902,634
Benefits	4,986,689	8,753,124	13,739,813
Supplies	902,398	540,780	1,443,178
Services	5,106,849	7,121,168	12,228,017
Capital Outlay	155,100	14,600	169,700
Transfers to agencies	121,877		121,877
Indirect Costs	(2,902,006)	2,829,593	(72,413)
Debt Service			
Interfund transfers out	555,532	75,000	630,532
Expenditures Total	20,493,543	37,518,650	58,012,193
Excess (Deficiency) of			
Revenues over Expenditures	(715,588)	(2,890,213)	(3,605,801)

General Fund Summary Comparison

Expenditures by Source 2024-25 Proposed Budget



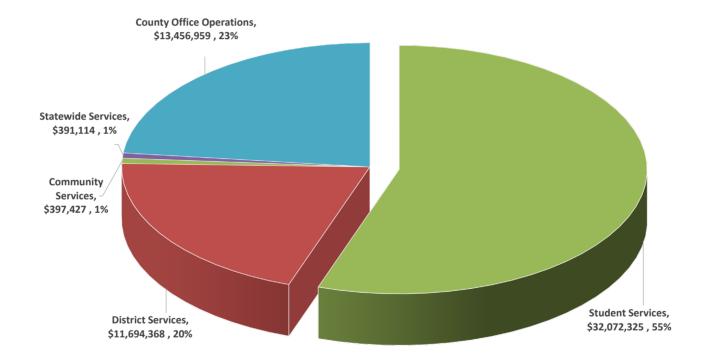


Marin County Office of Education 2024-25 Budget General Fund Summary

		District	Community		COE	
	Student Services	Services	Services	State wide	Operations	Grand Total
Revenues						
LCFF Sources	7,249,311	1,403,562			14,077,638	22,730,511
Federal Revenues	1,596,055	148,355				1,744,410
Other State Revenues	4,415,620	2,058,637			2,884,724	9,358,981
Local Revenues	15,351,677	3,089,762	215,000	500,000	1,366,051	20,522,490
Contributions	1,812,818	623,458		(108,886)	(2,327,390)	-
Interfund Transfers in					50,000	50,000
Revenues Total	30,425,481	7,323,774	215,000	391,114	16,051,023	54,406,392
Expenditures						
Certificated	10,852,473	1,785,058			1,211,324	13,848,855
Classified	6,386,135	4,058,878	91,606	255,543	5,110,472	15,902,634
Benefits	7,387,591	2,345,426	58,571	78,119	3,870,106	13,739,813
Supplies	419,898	262,559	73,205	200	687,316	1,443,178
Services	4,175,864	2,696,805	174,045	8,500	5,172,803	12,228,017
Capital Outlay	14,600				155,100	169,700
Transfers to agencies					121,877	121,877
Indirect Costs	2,760,764	545,642		48,752	(3,427,571)	(72,413)
Debt Service						
Interfund transfers out	75,000				555,532	630,532
Expenditures Total	32,072,325	11,694,368	397,427	391,114	13,456,959	58,012,193
Excess (Deficiency) of						
Revenues over Expenditures	(1,646,844)	(4,370,594)	(182,427)	-	2,594,064	(3,605,801)

Marin County Office of Education

Expenditures by Department 2024-25 Proposed Budget



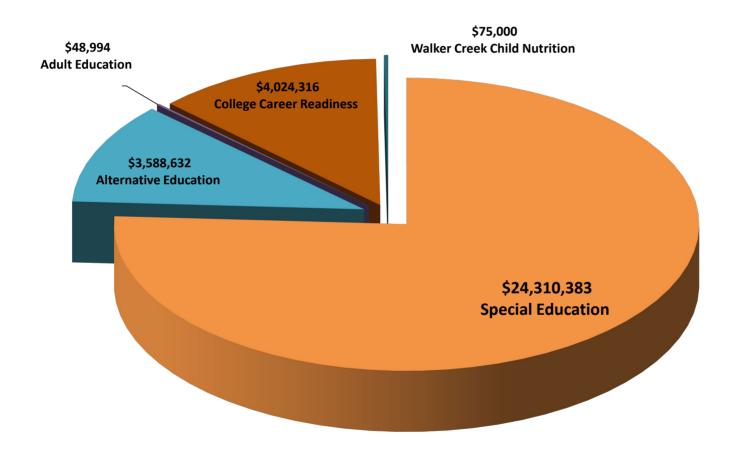
Student Services

Marin County Office of Education 2024-25 Budget Student Programs

	Student Services					Grand Total
		Alternative	Adult	College Career	Walker	
	Special Education	Education	Education	Readiness	Creek	
Revenues						
LCFF Sources	5,911,500	1,337,811				7,249,311
Federal Revenues	1,116,361	424,694			55,000	1,596,055
Other State Revenues	1,789,875	580,365		2,025,380	20,000	4,415,620
Local Revenues	14,542,905	659,533	37,195	112,044		15,351,677
Contributions	749,083	515,645		548,090		1,812,818
Revenues Total	24,109,724	3,518,048	37,195	2,685,514	75,000	30,425,481
Expenditures						
Certificated	8,810,506	1,222,343		819,624		10,852,473
Classified	5,043,077	756,009	11,611	575,438		6,386,135
Benefits	6,096,279	768,063	5,542	517,707		7,387,591
Supplies	242,295	44,749		132,854		419,898
Services	2,012,326	434,172	31,841	1,672,525		4,150,864
Capital Outlay				14,600		14,600
Indirect Costs	2,105,900	363,296		291,568		2,760,764
Interfund transfers out					75,000	75,000
Expenditures Total	24,310,383	3,588,632	48,994	4,024,316	75,000	32,047,325
Excess (Deficiency) of						
Revenues over Expenditures	(200,659)	(70,584)	(11,799)	(1,338,802)	-	(1,621,844)

Student Programs

Expenditures by Source 2024-25 Proposed Budget



Special Education

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

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

MCOE's regionalized special education classrooms provide services to students that present with extensive educational needs in the following areas: intellectual, emotional, developmental, orthopedic, vision, and/or hearing. The classes serve students from infants to age three (3) in Early Start, pre-kindergarten ages three (3) to four (4) in Early Intervention, transitional kindergarten through grade 12 in the school age programs, and ages 18 through 22 in the adult transition programs. The classrooms are located on different campuses around Marin County, with an emphasis on placing classrooms in age-appropriate settings, to permit the greatest amount of integration with the host site's student population as possible. The itinerant special education providers also provide direct special education services; however, the special education services are typically provided at the student's home school.

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

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Special Education			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	6,275,470	(2)	5,911,500
LCFF Sources Total	6,275,470	(2)	5,911,500
Federal Revenues			
ALL OTHER FEDERAL REVENUES	91,982	59,941	86,497
SPEC ED-DISCRETIONARY GRANTS	342,006	20,639	335,838
SPEC ED-ENTITL PER UDC (IDEA)	1,260,633		694,026
Federal Revenues Total	1,694,621	80,580	1,116,361
Other State Revenues			
ALL OTHER STATE REVENUES	1,252,726	2,787,644	1,267,102
STATE LOTTERY REVENUE	43,454		55,915
OTHER STATE APPORT-CURR YEAR	1,727,981	1,976,320	466,858
Other State Revenues Total	3,024,161	4,763,964	1,789,875
Local Revenues			
TSF OF APPORT FROM DIST/CH SCH	11,316,102	7,058,320	12,512,173
ALL OTHER FEES AND CONTRACTS	2,128,266	226,692	1,985,344
ALL OTHER LOCAL REVENUES	49,810	14,718	45,388
Local Revenues Total	13,494,178	7,299,730	14,542,905
Contributions			
CONTRIBUTIONS FROM REST REV	-		749,083
Contributions Total	-		749,083
Revenues Total	24,488,430	12,144,272	24,109,724
Expenditures			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	6,476,431	5,498,503	6,194,217
CERTIFICATED TEACHER~EXTRA DTY		6,401	26,080
ASSISTANT SUPERINTENDENT	222,810	169,927	170,334
DIRECTOR	241,463	189,528	189,530
COORDINATOR/PROGRAM MANAGER	554,737	573,286	565,608
PROFESSIONAL EXPERT		179,741	91,127
CERT PUPIL SUPPORT ~ REGULAR	1,137,158	735,334	1,196,872
TEACHER SUBSTITUTES	90,000	112,219	300,000
SUPERVISOR/PROJECT MANAGER		76,871	76,738
Certificated Total	8,722,599	7,541,810	8,810,506
Classified			
PROFESSIONAL EXPERT		82,201	6,500
CLASSIFIED SUPPORT ~ REGULAR	79,198	79,426	81,807
CLASSIFIED SUPPORT ~ OVERTIME	22,353	6,043	26,853
CLASS SUPV & ADM SALARY~OTHER		42,283	57,760
SECRETARIAL SALARIES	349,210	298,861	340,611
OTHER SUPPORT SALARIES	54,110	54,105	54,384
CLERICAL & OFFICE ~ OVERTIME		629	100
INSTRUCTIONAL AIDE ~ REGULAR	3,423,875	3,071,051	3,739,654

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
INSTRUCTIONAL AIDE~EXTRA HIRE		108,533	45,000
INSTRUCTIONAL AIDES - SUBS	80,000	83,817	80,000
OCCUPATIONAL THERAPISTS	312,642	327,907	396,054
LVN	154,300	160,587	214,354
OTHER CLASSIFIED SALARIES		20,873	
CLERICAL & OFFICE SAL ~ HOURLY		23	
Classified Total	4,475,688	4,336,339	5,043,077
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		4,576	4,200
OPEB ACTIVE EMPLOYEE-CERTIFICA	6,948	5,026	6,815
OPEB ACTIVE EMPLOYEE-CLASSIFED	9,403	7,908	9,230
SOCIAL SECURITY (OASDI) ~ CERT	13,654	28,610	13,941
SOCIAL SECURITY (OASDI)~CLASSI	277,332	259,645	312,672
STRS ~ CERTIFICATED POSITIONS	1,625,302	1,314,063	1,635,768
STRS ~ CLASSIFIED POSITIONS		2,163	
PERS ~ CERTIFICATED POSITIONS	58,752	98,941	60,822
PERS ~ CLASSIFIED POSITIONS	1,194,158	1,063,016	1,364,159
MEDICARE - CERTIFICATED	126,301	104,767	127,445
MEDICARE - CLASSIFIED	64,964	61,141	73,132
HEALTH & WELFARE CERTIFICATED	878,520	704,011	944,837
HEALTH & WELFARE CLASSIFIED	1,363,862	1,086,374	1,364,691
UNEMPLOYMENT INS CERTIFICATED	43,182	3,752	4,402
UNEMPLOYMENT INS ~ CLASSIFIED	21,979	2,132	2,517
WORKERS COMP ~ CERTIFICATED	96,088	93,192	109,163
WORKERS COMP ~ CLASSIFIED	49,430	53,153	62,485
OPEB ALLOCATED - CERTIFICATED		120	
CASH IN LIEU CERTIFICATED		9,300	
CASH IN LIEU CLASSIFIED		3,300	
Benefits Total	5,829,875	4,905,190	6,096,279
Supplies			
MATERIALS & SUPPLIES	239,869	159,626	148,335
GAS OIL & DIESEL		900	900
OFFICE SUPPLIES	6,000	5,684	7,000
PRINTER TONER	665		665
NONCAPITALIZED EQUIPMENT	15,000	23,282	32,027
CLASSROOM SUPPLIES	33,000	15,423	37,200
APPRVD TEXTBOOKS & CORE CURR M		3,614	16,168
Supplies Total	294,534	208,529	242,295
Services			
MAINTENANCE CONTRACTS/EQUIPMEN	40,250	32,108	37,455
PROF/CONSLTG SVCS & OPER EXPEN	(49,353)		41,038
CONFERENCES	20,362	3,348	12,942
MILEAGE	68,254	39,957	79,210
STAFF DEVELOPMENT/INSERVICE	6,120	120	6,120
DUES & MEMBERSHIPS	2,845	2,570	1,520

ELECTRICITY SPURR LAUNDRY/CLEANING PEST CONTROL WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS COPIER LEASE	2023-24 Estimated Actuals 47,500 7,500 27,750 8,000 7,200 3,000 19,000 2,000 4,500 2,200 9,569	2023-24 Actuals & Encumbered 46,736 6,500 29,249 4,624 14,400 3,218 17,637 1,904 699 3,432 16,155	2024-25 Adoption 61,750 9,750 32,517 8,000 17,280 3,863 22,800 2,000 4,500 2,200 8,000
SPURR LAUNDRY/CLEANING PEST CONTROL WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	47,500 7,500 27,750 8,000 7,200 3,000 19,000 2,000 4,500 2,200 9,569	46,736 6,500 29,249 4,624 14,400 3,218 17,637 1,904	61,750 9,750 32,517 8,000 17,280 3,863 22,800 2,000 4,500 2,200
SPURR LAUNDRY/CLEANING PEST CONTROL WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	7,500 27,750 8,000 7,200 3,000 19,000 2,000 4,500 2,200 9,569	6,500 29,249 4,624 14,400 3,218 17,637 1,904	9,750 32,517 8,000 17,280 3,863 22,800 2,000 4,500 2,200
LAUNDRY/CLEANING PEST CONTROL WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	27,750 8,000 7,200 3,000 19,000 2,000 4,500 2,200 9,569	29,249 4,624 14,400 3,218 17,637 1,904 699 3,432	32,517 8,000 17,280 3,863 22,800 2,000 4,500 2,200
PEST CONTROL WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	8,000 7,200 3,000 19,000 2,000 4,500 2,200 9,569	4,624 14,400 3,218 17,637 1,904 699 3,432	8,000 17,280 3,863 22,800 2,000 4,500 2,200
WATER SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	7,200 3,000 19,000 2,000 4,500 2,200 9,569	14,400 3,218 17,637 1,904 699 3,432	17,280 3,863 22,800 2,000 4,500 2,200
SEWER DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	3,000 19,000 2,000 4,500 2,200 9,569	3,218 17,637 1,904 699 3,432	3,863 22,800 2,000 4,500 2,200
DISPOSAL/GARBAGE REMOVAL EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	19,000 2,000 4,500 2,200 9,569	17,637 1,904 699 3,432	22,800 2,000 4,500 2,200
EQUIPMENT RENTAL/LEASE BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	2,000 4,500 2,200 9,569	1,904 699 3,432	2,000 4,500 2,200
BUILDING REPAIR EQUIPMENT REPAIR OTHER REPAIRS	4,500 2,200 9,569 24,000	699 3,432	4,500 2,200
EQUIPMENT REPAIR OTHER REPAIRS	2,200 9,569 24,000	3,432	2,200
OTHER REPAIRS	9,569 24,000	3,432	
	24,000		8,000
COPIER LEASE		16,155	
		·	
COMPUTER LEASE		964	(461,563)
OTHER LEASES/RENTALS	205,926	292,235	258,723
ELECTRICAL	1,500	,	1,500
PLUMBING	1,500		1,500
ROOFING	2,000		2,000
TRANSFERS OF DIRECT COSTS	-	-	·
WORKSHOP FEES	500		500
COPIER CHARGES (COPIES)	5,000		5,000
LEGAL SERVICE	10,000	1,000	10,000
OTHER FEES	33,173	9,748	34,100
OTHER CONTRACT SERVICES	872,000	689,083	435,286
OUTSIDE PRINTING	29,500	3,123	5,000
PERSONNEL AGENCIES	50,000	2,180	30,150
PROFESSIONAL CONSULTING SVCS	54,147	,	29,689
SOFTWARE LICENSE	,	3,000	3,000
CABLE/SATELLITE	10,000	8,954	10,000
POSTAGE	2,000	634	2,093
TELEPHONE	16,682	9,963	16,682
NPA CONTRACTS	155,803	1,037,359	1,106,843
FIELD TRIPS	3,000	746	5,000
SUBAGREEMENT FOR SERVICE	868,704	-	115,878
OTHER CONSULTANTS	38,616		,-
PAYMENTS TO DISTRICTS	50,162	29,962	
NPS CONTRACTS	650,000	, -	
Mental Health Residential	200,000		50,000
CLAIMS EXPENSE	,	876,209	,
Services Total	3,510,910	3,187,817	2,012,326
Indirect Costs	-,,	-,,,	, - , - = -
INDIRECT COSTS CHARGES	1,885,603	1,760	2,105,900
Indirect Costs Total	1,885,603	1,760	2,105,900
Expenditures Total	24,719,209	20,181,445	24,310,383
Special Education Total	49,207,639	32,325,717	48,420,107

Alternative Education

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

Marin's Community School

Marin County Office of Education's Alternative Education programs serve 7th through 12th grade students who have been referred by Marin County public schools through the School Attendance Review Board (SARB) or expulsion processes, referred by Marin County Juvenile Probation or who have chosen to attend our school. We offer a smaller setting with increased support as well as college and career planning and reduced graduation requirements for students who need an alternative to the big schools.

Phoenix Academy

Phoenix Academy is the Marin County Office of Education's charter school, serving students grades 9th through 12th grade students and operates in tandem with Marin's Community School as an alternative for students and families seeking a smaller setting, a higher staff-to-student ratio, personalized learning, and increased support

• 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 and can take advantage of the increased flexibility in their time during the typical school day.

Loma Alta School

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

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Alternative Education			
Revenues			
LCFF Sources			
LCFF TRANSFERS	743,170		1,330,031
EDUCATION PROTECTION ACCOUNT	7,086	10,265	7,780
LCFF Sources Total	750,256	10,265	1,337,811
Federal Revenues			
ALL OTHER FEDERAL REVENUES	278,579	388,271	424,181
SPEC ED-DISCRETIONARY GRANTS			513
Federal Revenues Total	278,579	388,271	424,694
Other State Revenues			
MANDATED COST REIMBURSEMENTS	559	897	1,227
ALL OTHER STATE REVENUES	295,524	274,266	572,790
STATE LOTTERY REVENUE	8,769	3,268	6,348
Other State Revenues Total	304,852	278,431	580,365
Local Revenues			
ALL OTHER TRF FROM DIST/CH SCH	298,657	463,519	298,657
ALL OTHER LOCAL REVENUES	273,267	278,554	360,876
Local Revenues Total	571,924	742,073	659,533
Contributions			
CONTRIBUTIONS FR UNRESTR REV	725,477		515,645
Contributions Total	725,477		515,645
Revenues Total	2,631,088	1,419,040	3,518,048
Expenditures			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	535,350	585,822	637,979
CERTIFICATED TEACHER~EXTRA DTY		69,231	46,761
ASSISTANT SUPERINTENDENT	21,288	22,231	15,608
DIRECTOR	164,456	164,455	164,455
COORDINATOR/PROGRAM MANAGER	156,644	156,644	297,795
PROFESSIONAL EXPERT		24,341	
CERTIFICATED TEACHER ~ HOURLY	8,400		
TEACHER SUBSTITUTES		33,080	23,000
CERTIFICATED PROF EXPERT		36,742	36,745
Certificated Total	886,138	1,092,546	1,222,343
Classified			
PROFESSIONAL EXPERT		23,123	88,599
CLASSIFIED SUPPORT ~ REGULAR	16,153	12,401	12,298
CLASSIFIED SUPPORT~EXTRA HIRE		2,030	2,000
CLASSIFIED SUPPORT ~ OVERTIME		2,778	3,000
SUPERVISOR	269,248	297,084	291,444
CLASS SUPV & ADM SALARY~OTHER	142,596		
SECRETARIAL SALARIES	142,304	148,002	146,222
ACCOUNTING SUPPORT SALARIES	34,435	21,474	38,421
OTHER SUPPORT SALARIES	15,478	15,476	15,748

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
CLERICAL & OFFICE ~ OVERTIME		4,301	3,922
INSTRUCTIONAL AIDE ~ REGULAR	93,733	102,915	102,360
INSTRUCTIONAL AIDES - SUBS		15,916	13,642
INSTRUCTIONAL AIDE~EXTRA DUTY		6,075	6,855
BUSINESS EDUCATION LIAISON	14,723	12,567	31,498
Classified Total	728,670	664,142	756,009
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		219	375
OPEB ACTIVE EMPLOYEE-CERTIFICA	577	573	854
OPEB ACTIVE EMPLOYEE-CLASSIFED	764	805	703
SOCIAL SECURITY (OASDI) ~ CERT		697	
SOCIAL SECURITY (OASDI)~CLASSI	45,190	40,664	40,653
STRS ~ CERTIFICATED POSITIONS	139,340	205,565	230,404
STRS ~ CLASSIFIED POSITIONS			19,158
PERS ~ CLASSIFIED POSITIONS	194,418	168,214	177,371
MEDICARE - CERTIFICATED	10,586	15,733	17,489
MEDICARE - CLASSIFIED	10,576	9,512	10,963
HEALTH & WELFARE CERTIFICATED	75,220	99,260	116,219
HEALTH & WELFARE CLASSIFIED	134,841	114,535	128,581
UNEMPLOYMENT INS CERTIFICATED	3,476	545	602
UNEMPLOYMENT INS ~ CLASSIFIED	3,655	325	377
WORKERS COMP ~ CERTIFICATED	8,051	13,479	14,946
WORKERS COMP ~ CLASSIFIED	8,052	8,135	9,368
Benefits Total	634,746	678,261	768,063
Supplies			
MATERIALS & SUPPLIES	24,205	30,245	20,489
GAS OIL & DIESEL	4,000	3,500	4,800
PRINTER TONER	500		500
WORKSHOP SUPPLIES	200		200
NONCAPITALIZED EQUIPMENT	8,000		10,000
BOOKS AND REFERENCE MATERIALS	10,000	1,020	
FOOD	5,000	3,469	5,000
APPRVD TEXTBOOKS & CORE CURR M		2,700	3,760
Supplies Total	51,905	40,934	44,749
Services			
MAINTENANCE CONTRACTS/EQUIPMEN	14,600	5,405	15,030
PROF/CONSLTG SVCS & OPER EXPEN			76,519
CONFERENCES	3,000	1,870	7,124
MILEAGE	800	718	8,800
STAFF DEVELOPMENT/INSERVICE	180		130
DUES & MEMBERSHIPS	2,400	2,555	3,590
ELECTRICITY	24,000	21,000	28,800
SPURR	2,500	1,800	3,000
LAUNDRY/CLEANING		10,992	12,000
PEST CONTROL	250	197	250

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
WATER	3,000	3,375	4,050
SEWER	750		900
DISPOSAL/GARBAGE REMOVAL	2,500	1,800	3,000
BUILDING REPAIR	1,500		1,500
EQUIPMENT REPAIR	400	400	400
OTHER REPAIRS	8,000	1,786	8,000
COPIER LEASE		4,316	
COMPUTER LEASE	18,000		18,000
OTHER LEASES/RENTALS	1,000		1,000
ELECTRICAL	4,000		4,000
PLUMBING	3,000		3,000
ROOFING	2,500		2,500
TRANSFERS OF DIRECT COSTS	-		
WORKSHOP FEES	1,500	432	1,932
COPIER CHARGES (COPIES)	2,000		2,000
OTHER FEES	200	274	300
OTHER CONTRACT SERVICES	118,712	188,363	199,522
PERSONNEL AGENCIES	3,000	3,465	4,950
CABLE/SATELLITE	1,500	1,970	1,650
POSTAGE	500	1,306	550
TELEPHONE	1,500	299	1,500
FIELD TRIPS	17,580	12,025	20,175
Services Total	238,872	264,348	434,172
Capital Outlay			
VEHICLES		64,107	
Capital Outlay Total		64,107	
Indirect Costs			
INDIRECT COSTS CHARGES	199,801		363,296
Indirect Costs Total	199,801		363,296
Expenditures Total	2,740,132	2,804,338	3,588,632
Alternative Education Total	5,371,220	4,223,378	7,106,680

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Adult Education			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	115,000	115,939	37,195
Local Revenues Total	115,000	115,939	37,195
Revenues Total	115,000	115,939	37,195
Expenditures			
Classified			
SUPERVISOR			11,611
CLASS SUPV & ADM SALARY~OTHER	24,474	20,441	
Classified Total	24,474	20,441	11,611
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	19	13	9
SOCIAL SECURITY (OASDI)~CLASSI			720
STRS ~ CLASSIFIED POSITIONS	4,675	3,904	
PERS ~ CLASSIFIED POSITIONS			3,141
MEDICARE - CLASSIFIED	355	272	168
HEALTH & WELFARE CLASSIFIED	2,911	2,035	1,354
UNEMPLOYMENT INS ~ CLASSIFIED	123	10	6
WORKERS COMP ~ CLASSIFIED	270	253	144
Benefits Total	8,353	6,487	5,542
Supplies			
MATERIALS & SUPPLIES		535	
Supplies Total		535	
Services			
OTHER CONTRACT SERVICES	10,841	68,257	31,841
Services Total	10,841	68,257	31,841
Expenditures Total	43,668	95,720	48,994
Adult Education Total	158,668	211,659	86,189

College and Career Readiness

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

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

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

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

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

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
College Career Readiness			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	2,487,676	2,026,460	2,025,380
Other State Revenues Total	2,487,676	2,026,460	2,025,380
Local Revenues			
ALL OTHER FEES AND CONTRACTS	64,700		64,700
ALL OTHER LOCAL REVENUES	30,181	1,037,807	47,344
Local Revenues Total	94,881	1,037,807	112,044
Contributions			
CONTRIBUTIONS FR UNRESTR REV	509,216		548,090
Contributions Total	509,216		548,090
Revenues Total	3,091,773	3,064,267	2,685,514
Expenditures			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	84,671	154,143	160,606
CERTIFICATED TEACHER~EXTRA DTY	6,000	11,352	12,375
DIRECTOR	180,874	180,873	180,874
COORDINATOR/PROGRAM MANAGER		209,121	322,746
OTHER CERT SUPVS & ADMIN SALAR		55,291	122,273
PROFESSIONAL EXPERT	10,000	10,530	20,750
PRINCIPAL		110,905	
Certificated Total	281,545	732,215	819,624
Classified			
SUPERVISOR	536,754	64,869	
CLASS ASSIST SUPERINTENDENT	24,374	37,293	39,260
CLASS SUPV & ADM SALARY~OTHER		49,730	132,547
SECRETARIAL SALARIES	32,802	45,633	76,717
ACCOUNTING SUPPORT SALARIES	34,435	20,952	36,895
CLERICAL & OFFICE ~ OVERTIME		492	
INSTRUCTIONAL AIDE ~ REGULAR		4,110	12,994
BUSINESS EDUCATION LIAISON	283,154	258,108	277,025
Classified Total	911,519	481,187	575,438
Benefits			
OPEB ACTIVE EMPLOYEE-CERTIFICA	209	499	443
OPEB ACTIVE EMPLOYEE-CLASSIFED	912	592	548
SOCIAL SECURITY (OASDI) ~ CERT		3,390	
SOCIAL SECURITY (OASDI)~CLASSI	26,936	23,730	29,978
STRS ~ CERTIFICATED POSITIONS	53,777	129,409	133,197
STRS ~ CLASSIFIED POSITIONS	89,537	15,000	14,651
PERS ~ CERTIFICATED POSITIONS		1,742	
PERS ~ CLASSIFIED POSITIONS	118,130	106,525	134,909
MEDICARE - CERTIFICATED	4,087	10,485	10,111
MEDICARE - CLASSIFIED	13,225	6,946	8,346
HEALTH & WELFARE CERTIFICATED	35,530	63,972	80,172

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
HEALTH & WELFARE CLASSIFIED	129,747	64,807	88,049
UNEMPLOYMENT INS CERTIFICATED	1,338	365	347
UNEMPLOYMENT INS ~ CLASSIFIED	4,565	243	285
WORKERS COMP ~ CERTIFICATED	3,109	9,071	8,642
WORKERS COMP ~ CLASSIFIED	10,062	6,008	7,129
CAR ALLOWANCE CLASSIFIED BEN		550	900
CASH IN LIEU CLASSIFIED		3,300	
Benefits Total	491,164	446,634	517,707
Supplies			
MATERIALS & SUPPLIES	46,107	91,343	117,127
GAS OIL & DIESEL	450	104	450
NONCAPITALIZED EQUIPMENT	23,599	16,163	15,277
APPRVD TEXTBOOKS & CORE CURR M	,	10,963	,
Supplies Total	70,156	118,573	132,854
Services	.,		,,,,,
PROF/CONSLTG SVCS & OPER EXPEN	25,901	202	
CONFERENCES	22,852	12,431	20,500
MILEAGE	580	36	580
DUES & MEMBERSHIPS	119	1,000	119
COMPUTER LEASE	10,000	,	10,000
OTHER LEASES/RENTALS	4,700	1,487	1,500
WORKSHOP FEES	, ==	821	439
COPIER CHARGES (COPIES)	800	_	800
OTHER FEES		300	300
OTHER CONTRACT SERVICES	26,253	686,691	784,595
OUTSIDE PRINTING	1,778	1,383	2,308
PERSONNEL AGENCIES	7,160	20,092	12,391
SOFTWARE LICENSE		7,000	5,838
POSTAGE	450	43	450
TELEPHONE	246		246
FIELD TRIPS	2,975		2,975
SUBAGREEMENT FOR SERVICE	1,114,477	1,403,242	829,484
CATER-INSERVICE		2,574	
Services Total	1,218,291	2,137,302	1,672,525
Capital Outlay			
EQUIPMENT		40,856	
VEHICLES		12,695	14,600
Capital Outlay Total		53,551	14,600
Indirect Costs			•
INDIRECT COSTS CHARGES	171,799		291,568
Indirect Costs Total	171,799		291,568
Expenditures Total	3,144,474	3,969,462	4,024,316
College Career Readiness Total	6,236,247	7,033,729	6,709,830

The Walker Creek Ranch Fund

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

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner like a commercial business. Historically, the WCR Outdoor School program has served 4,500 elementary school children from over 75 schools from Marin County and surrounding counties annually. Additionally, the Conference Center program has served another 4,500 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

2023-24 was a year of rebuilding after a 2 ½ year closure due to the COVID-19 pandemic. During its first full year back, Walker Creek Ranch anticipates serving 4,300 students, 3,000 conference guests.

2024-25 will focus on the continued growth of the outdoor education and conference programs, and the further development of the Ranch's business plan. The Ranch is projecting a 12% growth in the Outdoor School program and a 15% growth in the Conference Center program resulting in over \$3 million in revenue. 2024-25 also plans to be a year of significant capital improvements which include plans to repaint the dining hall exterior, repave the Ranch Road, and restore the Sequoia lodge.

	Student Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Walker Creek			
Revenues			
Federal Revenues			
CHILD NUTRITION PROGRAMS	35,000	72,310	55,000
Federal Revenues Total	35,000	72,310	55,000
Other State Revenues			
CHILD NUTRITION	45,000		20,000
Other State Revenues Total	45,000		20,000
Revenues Total	80,000	72,310	75,000
Expenditures			
Interfund transfers out			
OTHER AUTH INTERFUND TSF OUT	80,000		75,000
Interfund transfers out Total	80,000		75,000
Expenditures Total	80,000		75,000
Walker Creek Total	160,000	72,310	150,000

	Student Services		
	2023-24 Estimated Actuals	2023-24 Actuals & Encumbered	2024-25 Adoption
M&O	Actuals	Lincumbered	Adoption
Expenditures			
Services			
OTHER CONTRACT SERVICES		12,920	25,000
Services Total		12,920	25,000
Capital Outlay			
CONSTRUCTION MGMT FEE-LAND IMP		(27,863)	
ENVIRONMENTAL STUDIES		(5,000)	
SURVEYS - LAND IMPROVEMENTS		(65,514)	
ARCHITECTURAL FEES-LAND IMPRV		(12,000)	
TESTING COSTS - LAND IMPROV		(17,000)	
Capital Outlay Total		(127,377)	
Expenditures Total		(114,457)	25,000
M&O Total		(114,457)	25,000

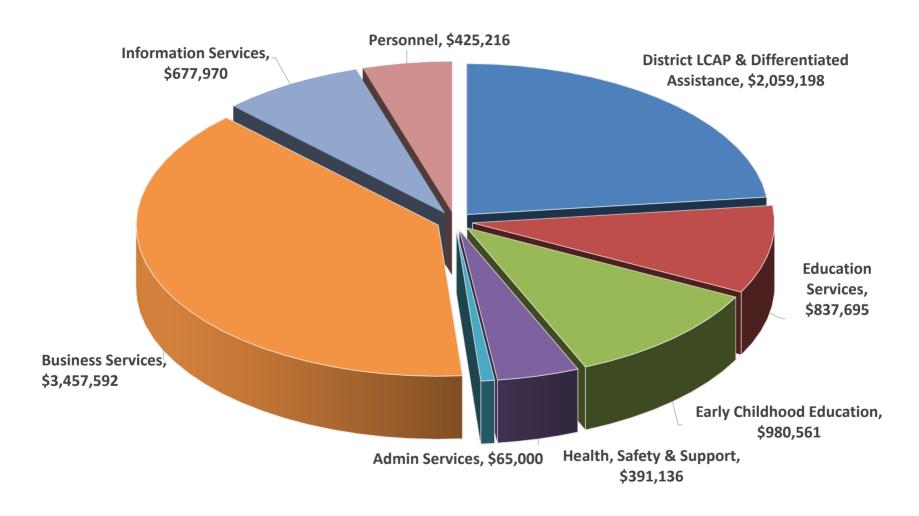
District Services

Marin County Office of Education 2024-25 Budget District Support Services

District Services				Grand Total					
	System of Support	Education	Early Childhood	Health Safety	Admin	Business	Information	Personnel	
	System of Support	Services	Education	& Support	Services	Services	Services	i craomici	
Revenues									
LCFF Sources	1,500,000					(96,438)			1,403,562
Federal Revenues	27,000	121,355							148,355
Other State Revenues	200,000	301,332	54,893	1,502,412					2,058,637
Local Revenues	460,294		510,338	977,774		381,549	759,807		3,089,762
Contributions	25,000		87,704	266,630			244,124		623,458
Revenues Total	2,212,294	422,687	652,935	2,746,816		285,111	1,003,931		7,323,774
Expenditures									
Certificated	698,039	236,513	242,192	561,579				46,735	1,785,058
Classified	312,065	276,243	308,086	506,253		2,156,425	275,054	224,752	4,058,878
Benefits	334,769	177,966	206,168	385,548		999,018	128,228	113,729	2,345,426
Supplies	18,194	7,814	67,414	91,450		21,687	56,000		262,559
Services	433,932	120,819	98,166	1,339,738	65,000	280,462	218,688	40,000	2,596,805
Capital Outlay									
Indirect Costs	262,199	18,340	58,535	206,568					545,642
Expenditures Total	2,059,198	837,695	980,561	3,091,136	65,000	3,457,592	677,970	425,216	11,594,368
Excess (Deficiency) of									
Revenues over									
Expenditures	153,096	(415,008)	(327,626)	(344,320)	(65,000)	(3,457,592)	325,961	(425,216)	(4,555,705)

District Services

Expenditures by Source 2024-25 Budget



Total \$10,804,186

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County (public, private, independent and parochial). Over the course of the year, the Education Services team hosts a myriad of programs and services to build capacity and community amongst the educators and leaders that we support. Our goal is to support the fortification of each district's system's capacity to serve the diverse social-emotional and academic needs of the individual learner. We create opportunity to leverage our individual strengths to lift our entire learning community through:

- Accountability
- Curriculum & Instruction
- Professional Networks
- Other Services

Accountability

- Provide guidance on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Provide support for 17 districts in the creation of their Local Control and Accountability Plans (LCAP) through a collaborative strategic planning process, to the eventual approval in accordance with Education Code and California State Board guidelines.
- Provide support for continued understanding of accountability measures such as the California School Dashboard, California Assessment of Student Performance and Progress (CAASPP and CAA) and English Language Proficiency Assessment for California (ELPAC).
- Provide support for districts and schools that qualify for Differentiated Assistance and Comprehensive Support and Improvement as well as offer all districts workshops on the Continuous Improvement Cycle and the pedagogy and practices linked to the Science of Improvement.
- Maintain the Consolidated Application, Local Control and Accountability Plan (LCAP), School Accountability Report Card (SARC), and LCAP Federal Addendum.
- Maintain and coordinate the standardized testing (CAASPP, CAA, ELPAC, PFT) for the students who attend the MCOE programs.
- Maintain fiscal responsibility as the consortia lead for the Title III Limited English Proficient (LEP) funds on behalf of Marin County public schools.
- Provide support to districts and schools identified as Williams Schools to ensure compliance with regulations.

Curriculum & Instruction

• Collaborate and provide leadership for districts in the areas of curriculum and instruction with an emphasis on equitable access and ensuring specific student groups are supported and emphasized.

- Intentionally guide integration of culturally relevant practices into all content areas and strive for interdisciplinary connections.
- Continue to provide management to various grants designed to supplement and enhance the educational programs of districts to attack the widening achievement gap.

Professional Networks

- Facilitate and participate in the Innovative Learning Team of Marin (ILT-M) working with curriculum and instruction leads from each district to align our work with defined countywide initiatives.
- Offer and expand Marin County School Districts' Professional Networks designed to facilitate communication and increased collaboration and promote strategic planning for administrators, coaches, collaborative teams, instructional specialists, and district office personnel. The Networks provide the opportunity for educators to collaborate, share resources and build partnerships within and across districts on behalf of all students. Professional Networks include Elementary School Principals, Middle School Principals, Literacy Leaders, Multilingual Learner & Newcomer Practitioners, Foster Youth & Homeless Executive Advisory Council, Community Schools Directors, and Instructional Coaching Consortium.
- Participate in Region 4 cohorts including the Communities of Practice in the areas of Literacy, Ethnic Studies, History-Social Science, Multilingual Learner Leadership, and Health Education.

Other Services

- Provide and procure opportunities for high quality professional learning in a myriad of formats (cohort method, direct service, grant focused, virtual, distance learning, and video) that encourages collaborative and targeted learning that is relevant and based upon best practices and the needs of the districts.
- Provide support to districts for a variety of recognition programs such as Teacher of the Year, Golden Bell, etc.
- Facilitate the Marin County Teacher Induction Program, an accredited countywide consortium, to develop and retain new teachers with a robust mentoring system to promote continuous improvement and reflection during the first two years of teaching.
- Serve as the hub for countywide student academic competitions (ex. middle school Mathletes and high school Mock Trial) and athletic championship competitions (ex. middle School Track and Field and Cross Country).
- Participate as the educational liaison on various collaborative initiatives on behalf of Marin Homeless and Foster Youth.

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024 25 Adoution
	Actuals	Encumbered	2024-25 Adoption
Education Services			
Revenues			
Federal Revenues			
ALL OTHER FEDERAL REVENUES	75,660	273,569	121,355
Federal Revenues Total	75,660	273,569	121,355
Other State Revenues			
ALL OTHER STATE REVENUES		54,062	301,332
Other State Revenues Total		54,062	301,332
Local Revenues			
ALL OTHER LOCAL REVENUES	413,000	413,000	
Local Revenues Total	413,000	413,000	
Revenues Total	488,660	740,631	422,687
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	85,151	72,150	65,433
DIRECTOR	26,937	25,012	17,311
COORDINATOR/PROGRAM MANAGER	65,729	120,811	121,766
OTHER CERT SUPVS & ADMIN SALAR		7,233	32,003
Certificated Total	177,817	225,206	236,513
Classified			
PROFESSIONAL EXPERT	80,000	2,261	50,000
SUPERVISOR	86,640	100,303	100,303
CLASS SUPV & ADM SALARY~OTHER	61,183	22,954	
SECRETARIAL SALARIES	104,634	57,194	73,592
ACCOUNTING SUPPORT SALARIES	42,571	36,471	51,348
CLERICAL & OFFICE ~ OVERTIME		1,152	1,000
Classified Total	375,028	220,335	276,243
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		1,650	1,500
OPEB ACTIVE EMPLOYEE-CERTIFICA	99	83	105
OPEB ACTIVE EMPLOYEE-CLASSIFED	143	290	95
SOCIAL SECURITY (OASDI) ~ CERT		448	2,456
SOCIAL SECURITY (OASDI)~CLASSI	14,091	11,555	10,908
STRS ~ CERTIFICATED POSITIONS	33,966	41,634	31,497
STRS ~ CLASSIFIED POSITIONS	28,235	3,904	19,158
PERS ~ CERTIFICATED POSITIONS		1,930	10,713
PERS ~ CLASSIFIED POSITIONS	60,621	52,562	47,591
MEDICARE - CERTIFICATED	2,583	3,168	2,965
MEDICARE - CLASSIFIED	5,445	2,973	4,007
HEALTH & WELFARE CERTIFICATED	13,112	17,936	16,646
HEALTH & WELFARE CLASSIFIED	30,353	21,439	24,128
UNEMPLOYMENT INS CERTIFICATED	894	113	103
UNEMPLOYMENT INS ~ CLASSIFIED	1,521	108	138
WORKERS COMP ~ CERTIFICATED	1,964	2,811	2,533
WORKERS COMP ~ CLASSIFIED	4,143	2,733	3,423

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25 Adoption
	Actuals	Encumbered	2024-25 Adoption
Benefits Total	197,170	165,337	177,966
Supplies			
MATERIALS & SUPPLIES	2,000	7,009	5,914
NONCAPITALIZED EQUIPMENT	4,000	1,873	1,900
BOOKS AND REFERENCE MATERIALS		14,805	
Supplies Total	6,000	23,687	7,814
Services			
PROF/CONSLTG SVCS & OPER EXPEN		6,182	
CONFERENCES	5,200	10,723	7,936
MILEAGE	500	723	1,050
DUES & MEMBERSHIPS	500	450	500
COMPUTER LEASE	16,230		16,230
TRANSFERS OF DIRECT COSTS	-		
COPIER CHARGES (COPIES)	5,850		5,850
OTHER FEES		148	
OTHER CONTRACT SERVICES	135,174	405,911	78,903
PERSONNEL AGENCIES	10,000	10,647	10,000
POSTAGE	350	139	350
SUBAGREEMENT FOR SERVICE		5,200	
Services Total	173,804	440,123	120,819
Indirect Costs			
INDIRECT COSTS CHARGES	60,724		18,340
Indirect Costs Total	60,724		18,340
Expenditures Total	990,543	1,074,688	837,695
Education Services Total	1,479,203	1,815,319	1,260,382

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024 25 Adoution
	Actuals	Encumbered	2024-25 Adoption
System of Support			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	800,000		1,500,000
LCFF Sources Total	800,000		1,500,000
Federal Revenues			
ALL OTHER FEDERAL REVENUES	90,573	27,478	27,000
Federal Revenues Total	90,573	27,478	27,000
Other State Revenues			
ALL OTHER STATE REVENUES	238,679	423,160	200,000
Other State Revenues Total	238,679	423,160	200,000
Local Revenues			
ALL OTHER FEES AND CONTRACTS		32,380	38,127
ALL OTHER LOCAL REVENUES	393,500	265,084	422,167
Local Revenues Total	393,500	297,464	460,294
Contributions			
CONTRIBUTIONS FR UNRESTR REV			25,000
Contributions Total			25,000
Revenues Total	1,522,752	748,102	2,212,294
Expenditures			
Certificated			
CERTIFICATED TEACHER~EXTRA DTY		500	
ASSISTANT SUPERINTENDENT	127,724	168,350	196,298
DIRECTOR	17,311	69,244	88,917
COORDINATOR/PROGRAM MANAGER	49,296	203,057	200,979
OTHER CERT SUPVS & ADMIN SALAR		28,932	211,845
PROFESSIONAL EXPERT		73,146	
Certificated Total	194,331	543,229	698,039
Classified			
DIRECTOR	36,436	42,515	41,448
PROFESSIONAL EXPERT	32,193	194,107	178,013
CLASS ASSIST SUPERINTENDENT	50,106	9,509	
SUPERVISOR/ACCOUNTANT	12,888	12,887	
BUSINESS MANAGER	47,355	43,883	47,366
CLASS SUPV & ADM SALARY~OTHER	36,712	89,101	
SECRETARIAL SALARIES	22,663	13,828	22,041
ACCOUNTING SUPPORT SALARIES	33,988	29,699	23,197
CLERICAL & OFFICE ~ OVERTIME		485	
INSTRUCTIONAL AIDE~EXTRA HIRE		470	
Classified Total	272,341	436,484	312,065
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		3,850	5,100
OPEB ACTIVE EMPLOYEE-CERTIFICA	96	185	331
OPEB ACTIVE EMPLOYEE-CLASSIFED	117	186	47
SOCIAL SECURITY (OASDI) ~ CERT		1,794	7,367

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25 Adoption
	Actuals	Encumbered	2024-25 Adoption
SOCIAL SECURITY (OASDI)~CLASSI	13,033	18,509	18,766
STRS ~ CERTIFICATED POSITIONS	37,119	98,232	92,293
STRS ~ CLASSIFIED POSITIONS	7,013	12,199	
PERS ~ CERTIFICATED POSITIONS		7,719	32,140
PERS ~ CLASSIFIED POSITIONS	62,871	86,956	84,414
MEDICARE - CERTIFICATED	2,819	7,672	8,729
MEDICARE - CLASSIFIED	3,956	5,281	4,525
HEALTH & WELFARE CERTIFICATED	14,406	37,873	52,714
HEALTH & WELFARE CLASSIFIED	22,741	36,754	15,360
UNEMPLOYMENT INS CERTIFICATED	973	273	301
UNEMPLOYMENT INS ~ CLASSIFIED	1,223	197	156
WORKERS COMP ~ CERTIFICATED	2,144	6,777	7,459
WORKERS COMP ~ CLASSIFIED	3,010	4,927	3,867
CAR ALLOWANCE CLASSIFIED BEN		1,850	1,200
Benefits Total	171,521	331,234	334,769
Supplies			
MATERIALS & SUPPLIES	16,586	16,921	16,694
WORKSHOP SUPPLIES	200		
NONCAPITALIZED EQUIPMENT		4,045	1,500
Supplies Total	16,786	20,966	18,194
Services			
PROF/CONSLTG SVCS & OPER EXPEN	304,984		102,547
CONFERENCES	46,800	11,557	31,400
MILEAGE	1,700	120	1,800
DUES & MEMBERSHIPS	2,800	1,800	2,000
OTHER LEASES/RENTALS		6,537	
WORKSHOP FEES	(4,625)	(1,810)	(5,496)
COPIER CHARGES (COPIES)	1,500		
IMC CHARGES	50		
OTHER FEES		3,255	
OTHER CONTRACT SERVICES	375,667	234,345	277,531
OUTSIDE PRINTING	350	844	2,050
PERSONNEL AGENCIES	78,900	11,452	21,900
OTHER SERVICES	500	461	
POSTAGE	200	179	200
Services Total	808,826	268,740	433,932
Indirect Costs			
INDIRECT COSTS CHARGES	95,122		262,199
Indirect Costs Total	95,122		262,199
Expenditures Total	1,558,927	1,600,653	2,059,198
System of Support Total	3,081,679	2,348,755	4,271,492

Early Childhood Education 2024-2025

The Marin County Office of Education (MCOE) Early Childhood Education Department provides services to educators and programs serving children up to age five (5) with the goal of increasing sustainable equitable high quality early care and education environments for all children in Marin County. We do this by providing support to ensure that early care and education teaching and administrative staff can provide healthy, nurturing, and equitable learning environments for all children. Funding and conditions for this work with more than 400 educators and 1,400 children, is provided by the Marin Community Foundation, First5 California, First5 Marin, California Department of Social Services, and the California Department of Education. By aligning and leveraging resources in the County, and collaborating with partners in the community, the MCOE Early Childhood Education Department provides the following direct services to professionals in the early care and education community throughout Marin County.

Assessment:

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

Professional Development, Training and Technical Assistance:

- Provide and facilitate high quality, equity driven, professional development by national, local and staff experts.
- Facilitate technical assistance and training to early learning program leaders on California's Early Learning and Development System (Early Learning Foundations, Frameworks and TK Implementation Guide) Quality Ratings Improvement Systems, Anti-Bias Education, Learning Stories + DRDP; "Dance & the DRDP", "DRDP+ELM", CLASS, CLASS Environment, ICP, TPOT, and HUBBE.
- Provide training and technical assistant for educators and administrators on child assessment (observation and developmental screening) tools: Desired Results Development Profile for educators working with children, birth through PreK/TK, DRDP-K, for Kindergarten Teachers; Inclusive Classroom Practices (ICP); Ages and Stages Questionnaire (ASQ) and Ages and Stages Questionnaire Social Emotional (ASQ-SE).

- Assist school districts with PreK and TK classrooms on program development, curriculum and alignment, funding terms and conditions for public school programs, grant applications for California State Preschool Programs and transcript evaluation.
- Provide expertise to administrators and teachers through workshops, site visits, consultation, and mutual learning communities (TK Network).
- Facilitate technical assistance and training to educators and administrators on inclusive early education practices, anti-bias education, and multilingual learners.
- Facilitate pilot projects to support PreK/TK/Kindergarten transitions

Coaching:

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

Partnerships/Collaboration:

- Collaborate with community, regional and state early learning partners on the Quality Counts California's Quality Improvement System (QIS) and Quality Rating Improvement System (QRIS)
- Collaborate with Regional partners to provide professional development, build capacity, and develop strong communities of practice.
- Collaborate with State Teaching Pyramid Leadership Team on implementation, training, coaching.
- Collaborate with SELPA and Marin Special Education to support and facilitate inclusive practices in early care and education programs.
- Collaborate with early education partners to provide resources and support early learning programs as needed and avoid duplication of effort.
- Build partnerships between PreK/TK/K teachers in Communities of Practice with shared data and workshops focused on anti-bias in early education.
- Partner with College of Marin and the Ethel Seiderman Institute to present a unit-bearing Fall and Spring Early Learning Summit.

Workforce Supports:

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

Grants Management:

- Marin Community Foundation:
 - o PreK-3rd /Early Childhood Education Quality Improvement Initiative
 - Teaching Through the Arts
- First 5 Marin:
 - o Project Coordinator for ECE Department
 - o Kindergarten Readiness Program
- First 5 California
 - IMPACT Legacy
 - Region 1 Hub Reimbursement
- California Department of Education:
 - Universal PreK (UPK) Countywide Planning and Capacity Building County Offices of Education Grant
 - Early Education Teacher Development Grant (EETD)
 - California State Preschool Program, Quality Rating Improvement System Block Grant (CSPP QRIS BG)
 - Inclusive Early Education Expansion Program (IEEEP)
 - O UPK Mixed Delivery Planning Grant LPC leads
- California Department of Social Services:
 - o Local Planning Council (Marin County Child Care Commission)
 - o Quality Counts California Quality Improvement Grant (QCC QI)
 - o Quality Counts California Workforce Pathways Grant

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

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

Marin Quality Counts (MQC) Consortia:

- Provide oversight, coordination, and reports of Quality Rating Improvement System (QRIS).
- Coordinate Consortia meetings with stakeholders: Marin Child Care Council, First5 Marin, College of Marin, Marin County Child Care Commission, and Representatives from various early learning partners.
- Participate in local, regional, and state CA QRIS and Regional HUB meetings and work groups.
- Ensures all Consortium partners actively participate by providing regular and ongoing updates, alerting partners of progress in the planning process, implementation of the QRIS/Marin Quality Counts (MQC), recruitment of early care and education providers as participants, next steps in decision making, availability of resources, professional development, training and technical assistance, and public outreach.
- Disseminates technical assistance information and ways to support public outreach opportunities for engagement with community partners as a collaborative effort to reach all potential partners in the local QRIS efforts.

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

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

District Services				
	2023-24 Estimated	2023-24 Actuals &		
	Actuals	Encumbered	2024-25 Adoption	
Early Childhood Education	Actuals	Encamberea		
Revenues				
Other State Revenues				
ALL OTHER STATE REVENUES	363,854	154,464	54,893	
Other State Revenues Total	363,854	154,464	54,893	
Local Revenues	303,034	134,404	34,033	
ALL OTHER FEES AND CONTRACTS	15,135			
ALL OTHER LOCAL REVENUES	1,616,265	638,898	494,007	
INTERAGENCY SERV BETWN LEAS	1,010,203	030,030	16,331	
Local Revenues Total	1,631,400	638,898	510,338	
Contributions	1,002,100	000,000	310,000	
CONTRIBUTIONS FR UNRESTR REV			87,704	
Contributions Total			87,704	
Revenues Total	1,995,254	793,362	652,935	
Expenditures	2,333,234	733,302	032,303	
Certificated				
DIRECTOR	86,633	88,558	96,258	
COORDINATOR/PROGRAM MANAGER	156,238	145,934	145,934	
PROFESSIONAL EXPERT	2,000	113,331	113,331	
Certificated Total	244,871	234,492	242,192	
Classified	211,671	23 1, 132	212,132	
PROFESSIONAL EXPERT		52,868	6,932	
SUPERVISOR	71,237	63,062	69,734	
CLASS SUPV & ADM SALARY~OTHER	104,196	136,117	136,604	
SECRETARIAL SALARIES	60,554	54,467	69,142	
ACCOUNTING SUPPORT SALARIES	23,840	23,994	25,674	
CLERICAL & OFFICE ~ OVERTIME	20,010	279	==,	
Classified Total	259,827	330,787	308,086	
Benefits				
OPEB ACTIVE EMPLOYEE-CERTIFICA	177	168	175	
OPEB ACTIVE EMPLOYEE-CLASSIFED	357	307	195	
SOCIAL SECURITY (OASDI)~CLASSI	16,115	17,230	12,877	
STRS ~ CERTIFICATED POSITIONS	46,775	44,789	46,261	
STRS ~ CLASSIFIED POSITIONS	13,608	5,780	19,177	
PERS ~ CLASSIFIED POSITIONS	69,325	65,991	56,178	
MEDICARE - CERTIFICATED	3,556	3,350	3,510	
MEDICARE - CLASSIFIED	2,736	4,465	4,467	
HEALTH & WELFARE CERTIFICATED	13,994	13,588	13,963	
HEALTH & WELFARE CLASSIFIED	24,449	36,429	42,273	
UNEMPLOYMENT INS CERTIFICATED	1,229	117	121	
UNEMPLOYMENT INS ~ CLASSIFIED	946	154	154	
WORKERS COMP ~ CERTIFICATED	2,729	2,904	3,000	
WORKERS COMP ~ CLASSIFIED	2,083	3,829	3,817	
Benefits Total	198,079	199,101	206,168	
Supplies	,			

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25 Adoption
	Actuals	Encumbered	2024-25 Adoption
MATERIALS & SUPPLIES	56,586	110,420	67,414
PRINTER TONER	900	1,147	
Supplies Total	57,486	111,567	67,414
Services			
PROF/CONSLTG SVCS & OPER EXPEN			32,081
CONFERENCES	9,917	4,247	
MEETINGS	500		
MILEAGE	3,400	2,188	
DUES & MEMBERSHIPS	1,000	245	
OTHER LEASES/RENTALS	8,000	1,200	
TRANSFERS OF DIRECT COSTS	-		
WORKSHOP FEES	900		
COPIER CHARGES (COPIES)	2,000		
OTHER CONTRACT SERVICES	921,140	557,281	66,085
OUTSIDE PRINTING	200		
PERSONNEL AGENCIES	24,000	31,815	
POSTAGE	800	708	
INTERNET	2,000	1,026	
Services Total	973,857	598,710	98,166
Indirect Costs			
INDIRECT COSTS CHARGES	245,999		58,535
Indirect Costs Total	245,999		58,535
Expenditures Total	1,980,119	1,474,657	980,561
Early Childhood Education Total	3,975,373	2,268,019	1,633,496

Health, Safety, and Support

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

- Coordination and support between schools and law enforcement and emergency first responders through the School Law Enforcement Partnership, the Marin Emergency Radio Authority (MERA), the Marin County Office of Emergency Services, and participation on the County of Marin Disaster and Citizens Corps Council.
- Suicide Prevention, Intervention, and Postvention training that is evidence based and establishes common practices county-wide.
- Countywide school site and district crisis response and training, including Threat Determination Protocol preparedness.
- Tobacco Use Prevention Education and overall substance use prevention education training, curriculum and outreach provided to our districts and community. Ongoing emphasis on Fentanyl awareness and Narcan distribution.
- Student Wellness Ambassador Program (SWAP)- a youth led, equity focused and centralized approach to normalize discussion about mental health between and among youth, empower youth to provide supports to one another by resource sharing.
- Leadership and training for school districts in Safe Schools programs including the Marin Schools Emergency Preparedness Council and Safe Schools Programs, and implementation of Comprehensive School Safety Plans, and School Campus Security and Safety Training.
- Leadership, coordination, and support between schools and Marin County Public Health, for public health related matters such as heat-related illness prevention, air quality conditions, and more.
- Coordinate countywide rollout of Governor Newsom's Children and Youth Behavioral Health Initiative (CYBHI) via expansion of general education mental health services and operational readiness to bill private and Medi-Cal insurance for ongoing funding.

	District Services				
	2023-24 Estimated	2023-24 Actuals &	2024 27 4 1 11		
	Actuals	Encumbered	2024-25 Adoption		
Health Safety & Support					
Revenues					
Federal Revenues					
ALL OTHER FEDERAL REVENUES		47,205			
Federal Revenues Total		47,205			
Other State Revenues					
ALL OTHER STATE REVENUES	1,765,467	750,507	1,502,412		
Other State Revenues Total	1,765,467	750,507	1,502,412		
Local Revenues					
ALL OTHER LOCAL REVENUES	600,000	770,203	977,774		
Local Revenues Total	600,000	770,203	977,774		
Contributions					
CONTRIBUTIONS FR UNRESTR REV	490,641		266,630		
Contributions Total	490,641		266,630		
Revenues Total	2,856,108	1,567,915	2,746,816		
Expenditures					
Certificated					
ASSISTANT SUPERINTENDENT	204,454	185,802	209,149		
DIRECTOR			173,110		
COORDINATOR/PROGRAM MANAGER	49,296		164,320		
PROFESSIONAL EXPERT		4,299	15,000		
Certificated Total	253,750	190,101	561,579		
Classified					
PROFESSIONAL EXPERT		10,737	2,500		
SUPERVISOR	219,202	12,255			
CLASS ASSIST SUPERINTENDENT	170,611	38,359	26,173		
CLASS SUPV & ADM SALARY~OTHER	296,522	368,918	406,587		
SECRETARIAL SALARIES	69,512	58,831	70,993		
CLERICAL & OFFICE ~ OVERTIME		2,301			
CLERICAL & OFFICE SAL ~ HOURLY		149			
Classified Total	755,847	491,550	506,253		
Benefits					
CAR ALLOWANCE CERTIFICATED BEN		5,307	5,025		
OPEB ACTIVE EMPLOYEE-CERTIFICA	120	76	267		
OPEB ACTIVE EMPLOYEE-CLASSIFED	483	309	302		
SOCIAL SECURITY (OASDI)~CLASSI	19,385	18,801	21,047		
STRS ~ CERTIFICATED POSITIONS	48,467	35,487	107,263		
STRS ~ CLASSIFIED POSITIONS	51,709	34,097	29,919		
PERS ~ CLASSIFIED POSITIONS	99,932	82,605	94,570		
MEDICARE - CERTIFICATED	3,681	2,815	8,143		
MEDICARE - CLASSIFIED	9,361	7,091	7,343		
HEALTH & WELFARE CERTIFICATED	17,875	12,226	35,814		
HEALTH & WELFARE CLASSIFIED	62,174	46,561	61,491		
UNEMPLOYMENT INS CERTIFICATED	1,271	97	282		
UNEMPLOYMENT INS ~ CLASSIFIED	3,234	244	253		

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024 25 Adoution
	Actuals	Encumbered	2024-25 Adoption
WORKERS COMP ~ CERTIFICATED	2,800	2,302	6,958
WORKERS COMP ~ CLASSIFIED	7,123	6,128	6,271
CAR ALLOWANCE CLASSIFIED BEN		3,850	600
Benefits Total	327,615	257,996	385,548
Supplies			
MATERIALS & SUPPLIES	52,000	26,010	72,450
OFFICE SUPPLIES		5,000	
NONCAPITALIZED EQUIPMENT	2,000	6,119	19,000
Supplies Total	54,000	37,129	91,450
Services			
PROF/CONSLTG SVCS & OPER EXPEN			558,684
CONFERENCES	1,500	5,408	3,515
MILEAGE	500	969	2,700
EQUIPMENT RENTAL/LEASE		812	
COMPUTER LEASE	6,000		6,000
OTHER LEASES/RENTALS		864	
TRANSFERS OF DIRECT COSTS	-		
ADVERTISING	1,150	135	1,150
OTHER FEES	1,000		1,000
OTHER CONTRACT SERVICES	622,562	644,998	653,743
OUTSIDE PRINTING	500		500
PERSONNEL AGENCIES		14,686	3,000
POSTAGE	700	15	500
SUBAGREEMENT FOR SERVICE		152,821	
PAYMENTS TO DISTRICTS		292,851	108,946
Services Total	633,912	1,113,559	1,339,738
Indirect Costs			
INDIRECT COSTS CHARGES	176,303	39,972	206,568
Indirect Costs Total	176,303	39,972	206,568
Expenditures Total	2,201,427	2,130,307	3,091,136
Health Safety & Support Total	5,057,535	3,698,222	5,837,952

Administrative Services

The Marin County Office of Education provides a variety of administrative support services to school districts.

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

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

	District Services		
	2023-24 Estimated Actuals	2023-24 Actuals & Encumbered	2024-25 Adoption
Admin Services			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES		1,840	
Local Revenues Total		1,840	
Revenues Total		1,840	
Expenditures			
Classified			
COORDINATOR	128,766		
Classified Total	128,766		
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	71		
STRS ~ CLASSIFIED POSITIONS	24,595		
MEDICARE - CLASSIFIED	1,868		
HEALTH & WELFARE CLASSIFIED	11,220		
UNEMPLOYMENT INS ~ CLASSIFIED	644		
WORKERS COMP ~ CLASSIFIED	1,421		
Benefits Total	39,819		
Services			
CONFERENCES		2,046	
LEGAL SERVICE	10,000		
OTHER CONTRACT SERVICES			65,000
Services Total	10,000	2,046	65,000
Expenditures Total	178,585	2,046	65,000
Admin Services Total	178,585	3,886	65,000

District Business Services

Marin County Office of Education (MCOE) Business Services-External is MCOE's primary contact with the chief business officials (CBOs) throughout the county. District Business Services is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

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

The team provides advisory services to district staff, prepares a variety of schedules and reports of district fiscal and budget information, and works directly with district staff on matters related to all areas of school finance.

The department also provides detailed spreadsheets in areas directly affecting school district budgets and fiscal reports, such as local control funding formula (LCFF) calculations, school district attendance reports, J-13A attendance waiver requests, temporary transfer of funds requests, distribution of state and federal apportionments, and wire transfers.

The department is responsible for fiscal oversight, which is statutorily required and designed to assure that no district becomes fiscally insolvent. These statutes, typically referred to as AB1200, place specific reporting requirements on school districts while also specifying the actions to be taken by the County Superintendent of Schools when it appears that a district may become fiscally insolvent. Technical assistance and fiscal guidance are also provided to all Marin County school districts, which include fiscal oversight, as legislatively required, to monitor and intervene should any of the educational agencies be at risk of becoming fiscally insolvent.

District Business Services collaborates with Education Services to support, train, review, and approve Local Control and Accountability Plans (LCAPs) for all 17 districts.

This department also provides business services for two small districts including budget preparation, payroll, accounts payable, maintenance of financial records, preparation of financial reports, and assistance in the development and preparation of the LCAPs. In addition, the department also provides contracted business support services as requested by districts.

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

Additional service areas include:

 Certifying attendance reports to the California Department of Education (CDE) for MCOE, all 17 school districts and two charter schools.

- Collaborating with the County of Marin to prepare and submit certified property tax reports for all Marin County school districts to the California Department of Education (CDE).
- Resolving findings in the annual financial audit reports for 17 districts.
- Assisting all districts with Grand Jury information requests to enhance efficiency in data collection.
- Serving as the intermediary and advocating for districts with the CDE with LEA in the review and approval of LEA budgets, LCAPs, and other financial reports

Business Operations

The operations team processes financial transactions for 17 school districts and MCOE and provides training on its financial system.

The primary services provided by the business operations team includes:

- Preparing accounting and reporting to State Teacher's Retirement System (STRS),
 Public Employee's Retirement System (PERS), and other payroll-related agencies,
 including payroll tax reporting and payroll garnishments for MCOE, including the
 California Collaborative for Educational Excellence (CCEE) and 16 of the 17 school
 districts.
- Distributing approximately \$731 million in revenues received from Federal, State and Local sources, 17 districts and both charter schools.
- Processing payroll and commercial vendor payments for the COE and 16 of the 17 school districts.
- Preparing year-end financial statements for districts' bond interest and redemption funds from the Auditor/Treasurer's general ledger.
- Collaborating closely with the County of Marin to manage the individual funds maintained in the County Treasury for all school districts.
- Entering deposits, interfund transfers, stop payments, and other cash transactions recorded to the school districts' and the MCOE's general ledger to the county treasury.
- Providing comprehensive training, support, and best practices to school district and MCOE business office staff to enhance the proficiency and efficiency in handling various business processes. Additionally, workgroup sessions are designed to provide hands-on, real-time assistance to district business staff.
- Acting as the interface with the County of Marin Controller's Office to maintain all school district users needing access to the County Munis system to balance cash in County treasury. Trains users and troubleshoots access issues.

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024 25 Adautian
	Actuals	Encumbered	2024-25 Adoption
Business Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			(96,438)
LCFF Sources Total			(96,438)
Local Revenues			
ALL OTHER FEES AND CONTRACTS	24,726	65	
ALL OTHER LOCAL REVENUES	79,680		
INTERAGENCY SERV BETWN LEAS		287,946	381,549
Local Revenues Total	104,406	288,011	381,549
Revenues Total	104,406	288,011	285,111
Expenditures			
Classified			
DIRECTOR	486,450	494,725	695,683
PROFESSIONAL EXPERT		100,116	130,000
CLASS ASSIST SUPERINTENDENT	225,476	123,192	73,119
SUPERVISOR/ACCOUNTANT	534,289	594,871	668,054
BUSINESS MANAGER	110,495	178,907	180,431
CLASS SUPV & ADM SALARY~OTHER		16,490	25,861
SECRETARIAL SALARIES	31,735	23,165	31,230
ACCOUNTING SUPPORT SALARIES	353,648	319,267	352,047
CLERICAL & OFFICE ~ OVERTIME		165	
Classified Total	1,742,093	1,850,898	2,156,425
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	785	1,281	955
SOCIAL SECURITY (OASDI)~CLASSI	99,832	103,762	124,337
STRS ~ CLASSIFIED POSITIONS			13,966
PERS ~ CLASSIFIED POSITIONS	464,799	452,585	563,535
MEDICARE - CLASSIFIED	25,271	26,146	31,268
HEALTH & WELFARE CLASSIFIED	180,128	201,211	220,359
UNEMPLOYMENT INS ~ CLASSIFIED	7,960	915	1,081
WORKERS COMP ~ CLASSIFIED	19,228	22,698	26,717
CAR ALLOWANCE CLASSIFIED BEN	6,000	13,575	16,800
Benefits Total	804,003	822,173	999,018
Supplies			
MATERIALS & SUPPLIES	13,937	4,583	13,937
OFFICE SUPPLIES	2,000	2	2,000
PERIODICALS & MAGAZINES	750	433	750
PRINTER TONER	2,500		2,500
WORKSHOP SUPPLIES	500		500
NONCAPITALIZED EQUIPMENT	2,000		2,000
Supplies Total	21,687	5,018	21,687
Services			
CONFERENCES	10,500	20,252	13,920
MEETINGS	1,500	406	1,500

	District Services		
	2023-24 Estimated Actuals	2023-24 Actuals & Encumbered	2024-25 Adoption
MILEAGE	3,700	1,522	4,000
DUES & MEMBERSHIPS	5,587	9,628	15,587
COMPUTER LEASE	15,000		15,000
WORKSHOP FEES	425	207	425
COPIER CHARGES (COPIES)	2,000		2,000
EMPLOYMENT COSTS	10,720		15,000
OTHER FEES	1,000	625	1,000
OTHER CONTRACT SERVICES	4,060	74,378	16,360
OUTSIDE PRINTING	700	80	700
PERSONNEL AGENCIES	86,150	(1,908)	185,780
PROFESSIONAL CONSULTING SVCS	7,140	7,500	7,140
POSTAGE	2,050	904	2,050
Services Total	150,532	113,594	280,462
Indirect Costs			
INDIRECT COSTS CHARGES	5,320		
Indirect Costs Total	5,320		
Expenditures Total	2,723,635	2,791,683	3,457,592
Business Services Total	2,828,041	3,079,694	3,742,703

Information Services

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

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

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

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

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

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

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024 25 Adautian
	Actuals	Encumbered	2024-25 Adoption
Information Services			
Revenues			
Local Revenues			
ALL OTHER FEES AND CONTRACTS	641,009		713,009
INTERAGENCY SERV BETWN LEAS		16,586	46,798
Local Revenues Total	641,009	16,586	759,807
Contributions			
CONTRIBUTIONS FR UNRESTR REV	217,434		244,124
Contributions Total	217,434		244,124
Revenues Total	858,443	16,586	1,003,931
Expenditures			
Classified			
DIRECTOR	70,130	70,130	75,805
CLASS ASSIST SUPERINTENDENT	50,106	14,587	12,187
MANAGER	121,954	121,954	122,818
SECRETARIAL SALARIES	73,932	7,534	7,408
OTHER SUPPORT SALARIES	56,608	56,604	56,836
CLERICAL & OFFICE ~ OVERTIME		16	
Classified Total	372,730	270,825	275,054
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	162	192	134
SOCIAL SECURITY (OASDI)~CLASSI	21,321	15,110	15,273
STRS ~ CLASSIFIED POSITIONS			2,328
PERS ~ CLASSIFIED POSITIONS	99,447	72,252	71,105
MEDICARE - CLASSIFIED	5,409	3,695	3,988
HEALTH & WELFARE CLASSIFIED	45,093	29,233	29,635
UNEMPLOYMENT INS ~ CLASSIFIED	1,866	136	137
WORKERS COMP ~ CLASSIFIED	4,115	3,391	3,408
CAR ALLOWANCE CLASSIFIED BEN		2,835	2,220
Benefits Total	177,413	126,844	128,228
Supplies			
MATERIALS & SUPPLIES	16,000	10,679	56,000
Supplies Total	16,000	10,679	56,000
Services			
CONFERENCES	5,000	5,000	11,000
DUES & MEMBERSHIPS	5,000	4,750	11,000
OTHER CONTRACT SERVICES	170,000	207,444	178,188
PERSONNEL AGENCIES	6,500		6,500
PROFESSIONAL CONSULTING SVCS	2,000		12,000
Services Total	188,500	217,194	218,688
Capital Outlay			
EQUIPMENT	11,092		
Capital Outlay Total	11,092		
Expenditures Total	765,735	625,542	677,970
Information Services Total	1,624,178	642,128	1,681,901

Personnel Services

The MCOE Personnel / Human Resources department recruits and supports the 300 employees of the Marin County Office of Education, as well as coordinates and monitors employee benefits, employee assignments, transfers, leave requests, resignations, retirements, evaluation tracking, TB testing notification, and reporting to the Personnel Commission on all classified personnel matters. It is the responsibility of the Personnel/ Human Resources department to coordinate with the Department of Justice to fingerprint all new employees and countywide teacher substitutes.

Credential services provides support to all Local Educational Agencies (LEAs) of Marin by registering, applying for, and renewing the credentials for public school teachers in Marin County. The credentials analyst monitors educator credentials in each LEA to ensure they are appropriately aligned with teacher assignments and also maintains the countywide substitute teacher list, with over 680 substitute teachers countywide.

Additionally, the Personnel / Human Resources staff convene countywide personnel meetings to discuss topics of common interest and provide training in areas of need.

	District Services		
	2023-24 Estimated	2023-24 Actuals &	2024-25 Adoption
	Actuals	Encumbered	2024-25 Adoption
Personnel			
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	11,664	11,813	12,113
DIRECTOR	86,555	34,622	34,622
Certificated Total	98,219	46,435	46,735
Classified			
DIRECTOR	34,905	38,721	36,597
BUSINESS MANAGER			69,910
CLASS SUPV & ADM SALARY~OTHER		3,921	7,220
SECRETARIAL SALARIES		2,167	6,221
OTHER SUPPORT SALARIES	92,751	92,750	92,804
CLERICAL & OFFICE ~ OVERTIME	12,000	6,857	12,000
Classified Total	139,656	144,416	224,752
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		275	300
OPEB ACTIVE EMPLOYEE-CERTIFICA	53	24	24
OPEB ACTIVE EMPLOYEE-CLASSIFED	106	109	157
SOCIAL SECURITY (OASDI)~CLASSI	6,569	6,832	11,666
STRS ~ CERTIFICATED POSITIONS	18,761	8,869	8,927
STRS ~ CLASSIFIED POSITIONS	6,442	6,441	6,990
PERS ~ CLASSIFIED POSITIONS	28,263	26,699	50,897
MEDICARE - CERTIFICATED	1,426	614	678
MEDICARE - CLASSIFIED	2,026	2,061	3,260
HEALTH & WELFARE CERTIFICATED	8,006	3,740	3,789
HEALTH & WELFARE CLASSIFIED	14,425	15,856	22,343
UNEMPLOYMENT INS CERTIFICATED	492	23	23
UNEMPLOYMENT INS ~ CLASSIFIED	645	71	112
WORKERS COMP ~ CERTIFICATED	1,084	578	579
WORKERS COMP ~ CLASSIFIED	1,542	1,803	2,784
CAR ALLOWANCE CLASSIFIED BEN		1,137	1,200
Benefits Total	89,840	75,132	113,729
Services			
FINGERPRINTING	30,000	38,479	40,000
Services Total	30,000	38,479	40,000
Expenditures Total	357,715	304,462	425,216
Personnel Total	357,715	304,462	425,216

Community Services

Marin County Office of Education 2024-25 Budget Community Services

	Community Services		Grand Total
	County Committee on School District Organization	Dedication to Special Education	
Revenues			
Local Revenues		215,000	215,000
Revenues Total		215,000	215,000
Expenditures			
Classified		91,606	91,606
Benefits		58,571	58,571
Supplies	500	72,705	73,205
Services	47,000	127,045	174,045
Expenditures Total	47,500	349,927	397,427
Excess (Deficiency) of Revenues over			
Expenditures	(47,500)	(134,927)	(182,427)

County Committee on School District Organization

Budget Comparison Report

Community Services			
	2023-24 Estimated Actuals	2023-24 Actuals & Encumbered	2024-25 Adoption
County Committee on School District Organization			
Expenditures			
Supplies			
MATERIALS & SUPPLIES	500		500
Supplies Total	500		500
Services			
EQUIPMENT RENTAL/LEASE	15,000		15,000
ADVERTISING	1,000		1,000
OTHER CONTRACT SERVICES	30,000		30,000
POSTAGE	1,000		1,000
Services Total	47,000		47,000
Expenditures Total	47,500		47,500
County Committee on School District Organization Total	47,500		47,500

Dedication to Special Education

Budget Comparison Report

Community Services			
	2023-24 Estimated	2024-25	
	Actuals	& Encumbered	Adoption
Dedication to Special Education			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES	215,000	180,948	215,000
Local Revenues Total	215,000	180,948	215,000
Revenues Total	215,000	180,948	215,000
Expenditures			
Classified			
PROFESSIONAL EXPERT		107,753	58,793
CLASSIFIED SUPPORT~EXTRA HIRE		1,505	1,430
SECRETARIAL SALARIES			31,383
Classified Total		109,258	91,606
Benefits			
SOCIAL SECURITY (OASDI)~CLASSI		2,306	8,793
PERS ~ CLASSIFIED POSITIONS		358	38,361
MEDICARE - CLASSIFIED		542	2,057
HEALTH & WELFARE CLASSIFIED			7,530
UNEMPLOYMENT INS ~ CLASSIFIED		19	72
WORKERS COMP ~ CLASSIFIED		463	1,758
Benefits Total		3,688	58,571
Supplies			
MATERIALS & SUPPLIES	64,250	55,438	65,694
NONCAPITALIZED EQUIPMENT	5,000	6,061	7,011
Supplies Total	69,250	61,499	72,705
Services			
CONFERENCES	3,000	1,611	3,000
MILEAGE	250		250
EQUIPMENT RENTAL/LEASE	500	1,091	1,295
OTHER FEES	1,000	366	1,000
OTHER CONTRACT SERVICES	94,000	68,001	73,000
OUTSIDE PRINTING	11,500	11,530	18,000
POSTAGE	5,500	2,475	5,500
SUBAGREEMENT FOR SERVICE	30,000	25,200	25,000
BANK FEES		2,440	
Services Total	145,750	112,714	127,045
Expenditures Total	215,000	287,159	349,927
Dedication to Special Education Total	430,000	468,107	564,927

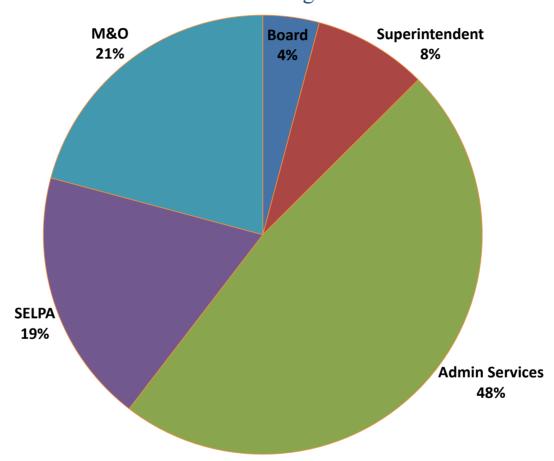
MCOE Operations

Marin County Office of Education 2024-25 Budget MCOE Operations

	COE Operati	ons					Grand Total
	Board	Superintendent	SELPA	Equity - COE	M&0	Admin Support Services	Granu Total
Revenues							
LCFF Sources			1,121,063			12,956,575	14,077,638
Federal Revenues							
Other State Revenues			1,712,307			1,172,417	2,884,724
Local Revenues			36,440			1,329,611	1,366,051
Contributions			(749,083)	25,000	1,044,085	(2,647,392)	(2,327,390)
Interfund Transfers in						50,000	50,000
Revenues Total			2,120,727	25,000	1,044,085	12,861,211	16,051,023
Expenditures							
Certificated		324,774	483,047			403,503	1,211,324
Classified	16,800	104,236	180,830	5,000	798,300	4,005,306	5,110,472
Benefits	6,046	136,524	249,222	1,801	397,435	3,063,733	3,854,761
Supplies	2,000	16,700	10,500	4,873	455,873	197,370	687,316
Services	531,250	541,448	1,444,439	25,395	925,797	1,704,474	5,172,803
Capital Outlay					85,100	70,000	155,100
Transfers to agencies						121,877	121,877
Indirect Costs			144,257		130,145	(3,701,973)	(3,427,571)
Debt Service							
Interfund transfers out						555,532	555,532
Expenditures Total	556,096	1,123,682	2,512,295	37,069	2,792,650	6,419,822	13,441,614
Excess (Deficiency) of							
Revenues over							
Expenditures	(556,096)	(1,123,682)	(391,568)	(12,069)	(1,748,565)	6,441,389	2,609,409

County Office Operations

Expenditures by Source 2024-25 Budget



Superintendent and Governing Board

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Board			
Expenditures			
Classified			
PROFESSIONAL EXPERT	16,800		16,800
PERSONNEL COMMISSION/BOARD		12,080	
Classified Total	16,800	12,080	16,800
Benefits			
SOCIAL SECURITY (OASDI)~CLASSI	1,042	744	1,042
PERS ~ CLASSIFIED POSITIONS			4,544
MEDICARE - CLASSIFIED	244	175	244
HEALTH & WELFARE CLASSIFIED	120,000	139,028	
UNEMPLOYMENT INS ~ CLASSIFIED	8		8
WORKERS COMP ~ CLASSIFIED	185	150	208
Benefits Total	121,479	140,097	6,046
Supplies			
MATERIALS & SUPPLIES	200	1,469	2,000
Supplies Total	200	1,469	2,000
Services			
MEETINGS	2,000	1,549	2,000
MILEAGE	1,000	992	1,000
ELECTIONS	200,000		200,000
LEGAL SERVICE	236,150	208,137	236,150
OTHER FEES	33,500	15,002	32,050
OTHER CONTRACT SERVICES	17,750	7,083	19,200
OUTSIDE PRINTING		332	
PROFESSIONAL CONSULTING SVCS	39,000	40,000	40,000
POSTAGE	850	384	850
Services Total	530,250	273,479	531,250
Expenditures Total	668,729	427,125	556,096
Board Total	668,729	427,125	556,096

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Superintendent			
Expenditures			
Certificated			
SUPERINTENDENT	318,774	318,774	324,774
Certificated Total	318,774	318,774	324,774
Classified			
PROFESSIONAL EXPERT	30,000	32,570	30,000
SECRETARIAL SALARIES	199,567	116,531	49,236
CLERICAL & OFFICE ~ OVERTIME	25,000	11,530	25,000
Classified Total	254,567	160,631	104,236
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		5,500	6,000
OPEB ACTIVE EMPLOYEE-CERTIFICA	95	95	95
OPEB ACTIVE EMPLOYEE-CLASSIFED	239	118	47
SOCIAL SECURITY (OASDI)~CLASSI	15,784	7,940	6,463
STRS ~ CERTIFICATED POSITIONS	60,886	60,886	62,032
PERS ~ CLASSIFIED POSITIONS	67,921	29,680	28,196
MEDICARE - CERTIFICATED	4,623	4,714	4,709
MEDICARE - CLASSIFIED	3,693	1,910	1,512
HEALTH & WELFARE CERTIFICATED	14,555	14,960	15,155
HEALTH & WELFARE CLASSIFIED	34,000	16,623	6,784
UNEMPLOYMENT INS CERTIFICATED	1,594	,	162
UNEMPLOYMENT INS ~ CLASSIFIED	1,028	64	53
WORKERS COMP ~ CERTIFICATED	3,517	4,018	4,024
WORKERS COMP ~ CLASSIFIED	2,810	1,632	1,292
OTHER BENEFITS CERTIFICATED		2,088	
Benefits Total	210,745	150,228	136,524
Supplies			
MATERIALS & SUPPLIES	16,700	1,525	16,700
Supplies Total	16,700	1,525	16,700
Services			
CONFERENCES	12,000	4,479	12,000
MEETINGS	9,000	55	9,000
MILEAGE	50	42	50
COMPUTER LEASE	8,000		8,000
COPIER CHARGES (COPIES)	8,000		8,000
OTHER CONTRACT SERVICES	201,578	3,978	501,578
OUTSIDE PRINTING	132		132
PERSONNEL AGENCIES	2,688		2,688
Services Total	241,448	8,554	541,448
Expenditures Total	1,042,234	639,712	1,123,682
Superintendent Total	1,042,234	639,712	1,123,682

Special Education Local Plan Area (SELPA) Administrative Unit

A Special Education Local Plan Area (SELPA) is a grouping of school districts that join to form a geographic region to provide all of the special education service needs for children with disabilities residing within the region's boundaries. The Marin County SELPA consists of all of Marin's local public-school districts and the Marin County Office of Education. The SELPA office works collaboratively with school districts and other public agencies throughout Marin County to make available a full continuum of special education services to children with disabilities from birth through age 22. The Marin County SELPA office provides support to local school districts in the following areas:

- Program Development
- Program Availability for all Students with IEPs;
- Professional Development;
- Parent Support and Training;
- Alternative Dispute Resolution;
- Interagency Coordination.
- Special Education Data Management and Reporting; and
- Fiscal Allocation and Monitoring.

The governance structure of the Marin County SELPA consists of:

- An Operational Steering Committee (OSC) composed of one Superintendent from each of the six regions in the county;
- An Advisory Steering Committee (ASC) composed of Special Education Directors from each local educational agency;
- A Business Advisory Committee (BAC) composed of Chief Business Officials from each local educational agency;
- A Special Education Advisory Committee (SEAC) composed of parents, teachers, administrators, and public agencies; and
- The Marin County Office of Education (MCOE) as the administrative unit.

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
SELPA	Accuais	Encamberea	Adoption
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	574,066	(156,260)	1,121,063
LCFF Sources Total	574,066	(156,260)	1,121,063
Federal Revenues	37 1,000	(130,200)	1,121,003
SPEC ED-DISCRETIONARY GRANTS	14,922		
Federal Revenues Total	14,922		
Other State Revenues	17,322		
ALL OTHER STATE REVENUES			87,000
OTHER STATE APPORT-CURR YEAR	551,228	16,327	1,625,307
Other State Revenues Total	551,228	16,327	1,712,307
Local Revenues	331,220	10,327	1,712,307
TSF OF APPORT FROM DIST/CH SCH		62,004	36,440
ALL OTHER LOCAL REVENUES		1,614	30,440
Local Revenues Total		63,618	36,440
Contributions		03,018	30,440
CONTRIBUTIONS FROM REST REV			(740.092)
Contributions Total			(749,083) (749,083)
Revenues Total	1,140,216	(76,315)	2,120,727
Expenditures	1,140,216	(76,315)	2,120,727
Certificated			
ASSISTANT SUPERINTENDENT	12,867	1,085	
DIRECTOR	171,655	178,011	177,054
			299,993
COORDINATOR/PROGRAM MANAGER PROFESSIONAL EXPERT	287,126	191,321	
CERT PUPIL SUPPORT ~ REGULAR		65,891	6,000
	471 649	2,079	492.047
Classified	471,648	438,387	483,047
Classified	6.000	F C 41	
PROFESSIONAL EXPERT	6,000	5,641	FF 000
SUPERVISOR/ACCOUNTANT	55,129	51,261	55,908
SECRETARIAL SALARIES	133,647	70,338	124,922
CLERICAL & OFFICE ~ OVERTIME	104.776	79	100.020
Classified Total	194,776	127,319	180,830
Benefits		5.005	- 100
CAR ALLOWANCE CERTIFICATED BEN	100	5,325	5,400
OPER ACTIVE EMPLOYEE-CERTIFICA	186	186	275
OPEB ACTIVE EMPLOYEE-CLASSIFED	48	110	47
SOCIAL SECURITY (OASDI)~CLASSI	9,438	7,894	11,211
STRS ~ CERTIFICATED POSITIONS	113,503	71,392	92,261
PERS ~ CLASSIFIED POSITIONS	43,232	33,170	48,914
MEDICARE - CERTIFICATED	4,677	6,214	7,004
MEDICARE - CLASSIFIED	2,352	1,846	2,623

	Column Labels		
	COE Operations		
HEALTH & WELFARE CERTIFICATED	39,087	25,948	39,159
HEALTH & WELFARE CLASSIFIED	25,368	16,886	33,768
UNEMPLOYMENT INS CERTIFICATED	1,614	215	242
UNEMPLOYMENT INS ~ CLASSIFIED	812	63	90
WORKERS COMP ~ CERTIFICATED	3,558	5,314	5,986
WORKERS COMP ~ CLASSIFIED	1,789	1,578	2,242
Benefits Total	245,664	176,141	249,222
Supplies	213,001	170)111	2.13)222
MATERIALS & SUPPLIES	3,000	3,283	8,000
PRINTER TONER	2,000	2,283	2,000
NONCAPITALIZED EQUIPMENT	500	2,203	500
Supplies Total	5,500	5,566	10,500
Services	3,300	3,300	10,500
PROF/CONSLTG SVCS & OPER EXPEN			13,394
CONFERENCES	10,000	14,344	2,724
MEETINGS	20,000	14,544	2,724
MILEAGE	800	320	800
DUES & MEMBERSHIPS	3,500	2,960	3,500
COPIER LEASE	3,300	2,300	5,000
COMPUTER LEASE	9,000		4,800
COPIER CHARGES (COPIES)	2,500		4,800
ADVERTISING	500	324	500
LEGAL SERVICE	10,000	11,238	10,000
OTHER FEES	10,000	2	10,000
OTHER CONTRACT SERVICES	26,000		335,000
OUTSIDE PRINTING		413,392 961	500
	1,500		300
PERSONNEL AGENCIES OTHER SERVICES		34,784	1 500
SOFTWARE LICENSE		7.610	1,500
POSTAGE	1 500	7,619	128,616
RENTALS LEASES & REPAIRS	1,500	1,038	1,750 133,816
OTHER CONSULTANTS		38,616	155,610
PAYMENTS TO DISTRICTS		30,010	E2 E20
	F00	445	52,539
INTERNET NPS CONTRACTS	500	445	750,000
Services Total	95 900	708,583	750,000
	85,800	1,234,626	1,444,439
Transfers to agencies		2 242	
TSF OF PAS-THRU REV-DIST/CH SC		3,312	
Transfers to agencies Total Indirect Costs		3,312	
	142 204	400	144 257
INDIRECT COSTS CHARGES	142,381	408	144,257
Indirect Costs Total	142,381	408	144,257
Expenditures Total	1,145,769	1,985,759	2,512,295
SELPA Total	2,285,985	1,909,444	4,633,022

	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Equity - COE			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	57,212	100,000	
Other State Revenues Total	57,212	100,000	
Contributions			
CONTRIBUTIONS FR UNRESTR REV	25,000		25,000
Contributions Total	25,000		25,000
Revenues Total	82,212	100,000	25,000
Expenditures			
Certificated			
COORDINATOR/PROGRAM MANAGER		9,930	
Certificated Total		9,930	
Classified			
ACCOUNTING SUPPORT SALARIES		3,519	
OTHER SUPPORT SALARIES	5,000		5,000
CLERICAL & OFFICE ~ OVERTIME		16	
Classified Total	5,000	3,535	5,000
Benefits			
OPEB ACTIVE EMPLOYEE-CERTIFICA		6	
OPEB ACTIVE EMPLOYEE-CLASSIFED		4	
SOCIAL SECURITY (OASDI)~CLASSI	310	219	310
STRS ~ CERTIFICATED POSITIONS		1,897	
PERS ~ CLASSIFIED POSITIONS	1,270	939	1,353
MEDICARE - CERTIFICATED		144	
MEDICARE - CLASSIFIED	73	51	73
HEALTH & WELFARE CERTIFICATED		904	
HEALTH & WELFARE CLASSIFIED		1	
UNEMPLOYMENT INS CERTIFICATED		5	
UNEMPLOYMENT INS ~ CLASSIFIED	25	2	3
WORKERS COMP ~ CERTIFICATED		123	
WORKERS COMP ~ CLASSIFIED	55	44	62
Benefits Total	1,733	4,339	1,801
Supplies	,	,	,
MATERIALS & SUPPLIES	5,123	1,026	4,873
Supplies Total	5,123	1,026	4,873
Services	1,120	, = = 4	,
PROF/CONSLTG SVCS & OPER EXPEN	11,893		
OTHER CONTRACT SERVICES	63,949	99,231	25,395
Services Total	75,842	99,231	25,395
Indirect Costs	7.5,512	20,201	
INDIRECT COSTS CHARGES	6,515		
Indirect Costs Total	6,515		
Expenditures Total	94,213	118,061	37,069

	COE Operations		
Equity - COE Total	176,425	218,061	62,069

Facilities

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

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

Maintenance and Operations

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

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

- Conference Room set-up, breakdown, and transitions for internal MCOE meetings, professional development programs for teachers, community organizations and outside businesses, and agencies hosted at the Marin County Office of Education.
- Day-to-day operations of the Marin County Office of Education administrative office, including security and mail services.
- Coordination with school districts to conduct annual Mandated Topics training for school district staff in partnership with the Marin Schools Insurance Authority (MSIA).
- Design and coordination of a deferred maintenance plan and the implementation of larger facility and capital improvement projects. Anticipated facility projects for the 2024-25 fiscal year include HVAC replacement, interior paint and carpeting at the Marindale campus, repaving the access road at Walker Creek Ranch, painting the Dining Hall and improvements to the Sequoia Lodge at Walker Creek Ranch.

	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
M&O			
Revenues			
Local Revenues			
ALL OTHER LOCAL REVENUES		3,291	
Local Revenues Total		3,291	
Contributions			
CONTRIBUTIONS FR UNRESTR REV	635,386		1,044,085
Contributions Total	635,386		1,044,085
Revenues Total	635,386	3,291	1,044,085
Expenditures			
Classified			
DIRECTOR	131,046	131,046	137,582
PROFESSIONAL EXPERT		22,959	19,000
CLASSIFIED SUPPORT ~ REGULAR	238,086	194,941	305,240
CLASSIFIED SUPPORT~EXTRA HIRE	20,000	866	8,000
CLASSIFIED SUPPORT ~ OVERTIME	29,000	34,983	29,000
CLASS ASSIST SUPERINTENDENT	24,374	119,340	130,866
CLASS SUPV & ADM SALARY~OTHER		16,798	52,388
MCOE SALARY SAVINGS			(4,536)
SECRETARIAL SALARIES	72,344	103,678	109,760
CLERICAL & OFFICE ~ OVERTIME	6,000	6,509	11,000
Classified Total	520,850	631,120	798,300
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	106	573	238
SOCIAL SECURITY (OASDI)~CLASSI	31,779	35,348	46,348
PERS ~ CLASSIFIED POSITIONS	138,967	150,965	215,940
MEDICARE - CLASSIFIED	7,558	9,040	11,575
HEALTH & WELFARE CLASSIFIED	74,114	77,992	110,045
UNEMPLOYMENT INS ~ CLASSIFIED	2,360	313	399
WORKERS COMP ~ CLASSIFIED	5,748	7,733	9,890
CAR ALLOWANCE CLASSIFIED BEN		550	3,000
Benefits Total	260,632	282,514	397,435
Supplies			
MATERIALS & SUPPLIES	82,400	63,406	100,373
GAS OIL & DIESEL	12,000	11,505	27,000
OFFICE SUPPLIES	1,000		1,000
BULK PAPER	,	(269)	500
NONCAPITALIZED EQUIPMENT	110,000	200,394	327,000
Supplies Total	205,400	275,036	455,873
Services			•
MAINT CONTRACTS/BLDGS & GROUND	2,500	1,088	2,500
MAINTENANCE CONTRACTS/EQUIPMEN	76,500	125,733	157,020
PROF/CONSLTG SVCS & OPER EXPEN	172,052	, -	90,032
CONFERENCES	2,500	1,837	25,000

	COE Operations		
MILEAGE	1,500	1,383	1,500
DUES & MEMBERSHIPS	700	627	700
ELECTRICITY	150,000	110,000	180,000
SPURR	10,000	7,000	30,000
LAUNDRY/CLEANING	20,000	15,072	20,000
PEST CONTROL	10,000	1,810	5,000
WASTE DISPOSAL	29,500	16,200	15,000
WATER	11,000	21,525	21,525
SEWER	7,500	7,879	10,000
DISPOSAL/GARBAGE REMOVAL	25,000	19,274	25,000
EQUIPMENT RENTAL/LEASE	3,000	,	3,000
BUILDING REPAIR	6,000		2,500
EQUIPMENT REPAIR	3,500	1,400	3,500
OTHER REPAIRS	66,000	2,470	62,500
VEHICLE REPAIRS	16,000	6,847	16,000
COMPUTER LEASE	31,000	,	31,000
OTHER LEASES/RENTALS	3,500	2,100	3,500
ELECTRICAL	22,500	9,109	22,500
PLUMBING	22,500	10,444	22,500
ROOFING	13,500	926	13,500
TRANSFERS OF DIRECT COSTS	-		
COPIER CHARGES (COPIES)	1,000		1,000
ADVERTISING	500		
OTHER FEES	18,150	20,759	19,200
OTHER CONTRACT SERVICES	63,000	49,530	62,620
OUTSIDE PRINTING	2,500	1,000	2,500
PERSONNEL AGENCIES	26,200	9,227	25,600
CABLE/SATELLITE	3,500	2,017	3,500
POSTAGE	350		100
TELEPHONE	35,000	26,854	35,000
EXTERIOR/INTERIOR PAINTING	7,500	5,506	7,500
CARPET/FLOOR COVERING	5,000		5,000
Services Total	868,952	477,617	925,797
Capital Outlay			
EQUIPMENT	38,500	86,800	85,100
Capital Outlay Total	38,500	86,800	85,100
Indirect Costs			
INDIRECT COSTS CHARGES	92,319		130,145
Indirect Costs Total	92,319		130,145
Expenditures Total	1,986,653	1,753,087	2,792,650
M&O Total	2,622,039	1,756,378	3,836,735

Administrative Services

The Marin County Office of Education provides a variety of administrative support services to school districts.

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

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

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS	(339,546)		(339,546)
LCFF Sources Total	(339,546)		(339,546)
Local Revenues			(, ,
ALL OTHER FEES AND CONTRACTS	34,611	35,499	34,611
ALL OTHER LOCAL REVENUES	,	3,195	,
Local Revenues Total	34,611	38,694	34,611
Contributions	,	,	,
CONTRIBUTIONS FR UNRESTR REV	-		1
Contributions Total	-		1
Interfund Transfers in			
OTHER AUTH INTERFUND TF IN			50,000
Interfund Transfers in Total			50,000
Revenues Total	(304,935)	38,694	(254,934)
Expenditures		,	
Certificated			
ASSISTANT SUPERINTENDENT	154,395	180,058	186,428
DIRECTOR	180,873	,	,
CERTIFICATED CONTINGENCY BANK	300,000		
Certificated Total	635,268	180,058	186,428
Classified		,	
PROFESSIONAL EXPERT	200,000	60,249	200,000
SUPERVISOR	116,112	9,676	
CLASS ASSIST SUPERINTENDENT	291,378	291,378	297,678
COORDINATOR	42,922		
CLASS SUPV & ADM SALARY~OTHER		132,390	180,870
CLASSIFIED CONTINGENCY BANK	100,000		194,000
SECRETARIAL SALARIES	212,894	134,338	135,245
CLERICAL & OFFICE ~ OVERTIME		1,315	
Classified Total	963,306	629,346	1,007,793
Benefits			
CAR ALLOWANCE CERTIFICATED BEN		3,575	4,200
OPEB ACTIVE EMPLOYEE-CERTIFICA	152	65	66
OPEB ACTIVE EMPLOYEE-CLASSIFED	469	378	308
SOCIAL SECURITY (OASDI)~CLASSI	35,320	27,562	53,851
STRS ~ CERTIFICATED POSITIONS	64,037	34,391	35,608
STRS ~ CLASSIFIED POSITIONS	32,705	2,328	2,385
PERS ~ CLASSIFIED POSITIONS	131,292	148,232	269,229
MEDICARE - CERTIFICATED	4,862	2,662	2,703
MEDICARE - CLASSIFIED	12,522	8,526	14,612
HEALTH & WELFARE CERTIFICATED	22,556	33,144	9,475

	Column Labels		
	COE Operations		
HEALTH & WELFARE CLASSIFIED	68,751	56,120	60,262
UNEMPLOYMENT INS CERTIFICATED	1,677	92	93
UNEMPLOYMENT INS ~ CLASSIFIED	3,421	304	504
WORKERS COMP ~ CERTIFICATED	3,699	2,275	2,310
WORKERS COMP ~ CLASSIFIED	9,527	7,538	12,487
CAR ALLOWANCE CLASSIFIED BEN	316,348	5,500	6,300
Benefits Total	707,338	332,692	474,393
Supplies			
MATERIALS & SUPPLIES	64,152	21,711	56,214
GAS OIL & DIESEL		4	
OFFICE SUPPLIES	7,000	3,671	7,000
PERIODICALS & MAGAZINES	750	999	750
PRINTER TONER	3,000	920	3,000
WORKSHOP SUPPLIES	·	963	
OTHER SUPPLIES	25,000	9,021	25,000
Supplies Total	99,902	37,289	91,964
Services	,	,	,
PROF/CONSLTG SVCS & OPER EXPEN	300,000		350,000
CONFERENCES	400		400
MEETINGS	7,500	3,769	7,500
MILEAGE	1,250	132	1,300
DUES & MEMBERSHIPS	40,150	49,747	50,150
BUILDING/SPACE LEASE	·	1,337	
COMPUTER LEASE	12,000	,	12,000
OTHER LEASES/RENTALS	5,250	15,561	24,516
WORKSHOP FEES	300	175	1,200
COPIER CHARGES (COPIES)	5,000		5,000
IMC CHARGES	(150)		(100)
SETTLEMENT AGREEMENTS	2,500	700	2,500
LEGAL SERVICE			10,000
OTHER FEES	1,000	4,376	9,185
OTHER CONTRACT SERVICES	125,634	66,424	168,868
OUTSIDE PRINTING	4,800	3,452	4,800
PERSONNEL AGENCIES	15,000		15,000
OTHER SERVICES	3,300	4,808	4,800
POSTAGE	3,050	416	3,050
WC-EXCESS LIABILITY ASSESSMENT		30	,
Services Total	526,984	150,927	670,169
Capital Outlay			
EQUIPMENT	200,000	157,915	64,000
Capital Outlay Total	200,000	157,915	64,000
Expenditures Total	3,132,798	1,488,227	2,494,747
Admin Services Total	2,827,863	1,526,921	2,239,813

Business Services

Marin County Office of Education (MCOE) Business Services-Internal serves as the business office of the organization and is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

MCOE Business Services manages all internal financial matters, ensuring state, federal, and local programs are compliant with Board policies, administrative regulations, and California Education Code, and the California School Accounting Manual.

MCOE Business Services consists of two main areas that provide integrated services:

Budget and Contracts/Grants Management

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

Additionally, this team is responsible for preparing contracts, memorandums of understanding, and agreements, and for reviewing vendor contracts to ensure they meet MCOE's standards, insurance requirements, and legal obligations.

Accounting and Operations

The accounting and operation's team is responsible for maintaining the general ledger for MCOE's 13 funds, preparing financial reports, administering grants, closing the books, coordinating with external auditors and assisting other departments with fiscal matters.

Additionally, the team handles:

- Processing and posting deposits to the county treasury and reconciling bank accounts
- Performing accounts receivable functions, including invoicing and collections
- Performing student attendance accounting for all COE programs.

This team also includes the Accounts Payable and Purchasing staff, who prepare all purchase orders and audit and process payments to vendors and contractors.

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

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Business Services			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	2,173,275		2,173,275
HOMEOWNERS EXEMPTION	84,339		86,654
SECURED TAX ROLLS	23,988,136		25,529,860
UNSECURED ROLL TAXES	439,627		488,095
PRIOR YEARS TAXES	38,477		
SUPPLEMENTAL TAXES	696,204		392,970
EDUC REV AUGMENT FUND (ERAF)	11,664,202	11,757,358	11,734,323
COMMUNITY REDEVELOPMENT FUNDS	205,568		155,584
OTHER IN-LIEU TAXES	692		
LESS: NON-RL (50%) ADJUSTMENT	(346)		
LCFF TRANSFERS	(743,170)		(1,233,593)
PROPERTY TAXES TRANSFERS	(25,917,137)		(26,045,891)
LCFF Sources Total	12,629,867	11,757,358	13,281,277
Other State Revenues			
ALL OTHER STATE REVENUES		16,385	
Other State Revenues Total		16,385	
Local Revenues		,	
INTEREST	325,000	1,674,931	1,000,000
ALL OTHER FEES AND CONTRACTS	23,501		20,000
ALL OTHER LOCAL REVENUES	472	1,849	
COMM REDEV FDS NOT SUBJ TO RL	25,000	36,079	25,000
Local Revenues Total	373,973	1,712,859	1,045,000
Revenues Total	13,003,840	13,486,602	14,326,277
Expenditures		-	
Classified			
DIRECTOR	161,208	183,374	198,876
PROFESSIONAL EXPERT	174,600	123,414	35,000
CLASS ASSIST SUPERINTENDENT	125,265	210,112	146,238
SUPERVISOR/ACCOUNTANT	344,299	324,359	341,392
BUSINESS MANAGER	284,400	285,775	294,232
CLASS SUPV & ADM SALARY~OTHER		38,476	60,343
SECRETARIAL SALARIES	31,735	23,165	31,230
ACCOUNTING SUPPORT SALARIES	361,122	330,095	367,005
CLERICAL & OFFICE ~ OVERTIME		9,556	7,199
Classified Total	1,482,629	1,528,326	1,481,515
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	601	1,131	693
SOCIAL SECURITY (OASDI)~CLASSI	87,977	78,807	80,387
STRS ~ CLASSIFIED POSITIONS			27,931
PERS ~ CLASSIFIED POSITIONS	348,990	369,834	361,193

	Column Labels		
	COE Operations		
MEDICARE - CLASSIFIED	21,506	21,413	21,483
HEALTH & WELFARE CLASSIFIED	153,715	165,385	169,640
UNEMPLOYMENT INS ~ CLASSIFIED	6,634	763	740
WORKERS COMP ~ CLASSIFIED	16,362	18,908	18,355
CAR ALLOWANCE CLASSIFIED BEN		7,975	6,000
Benefits Total	635,785	664,216	686,422
Supplies		30.,422	,
MATERIALS & SUPPLIES	8,796	4,583	8,796
OFFICE SUPPLIES	10	4	10
PERIODICALS & MAGAZINES	750	433	750
PRINTER TONER	3,000		3,000
NONCAPITALIZED EQUIPMENT	2,000		2,000
Supplies Total	14,556	5,020	14,556
Services	,,	3,12	,
PROPERTY & LIABILITY INSURANCE	118,588	104,870	118,588
TRNSFRS DIRECT COSTS INTERFUND	(78,655)		(62,221)
CONFERENCES	9,450	7,974	25,000
MEETINGS	1,000	401	1,000
MILEAGE	1,500	3	1,500
DUES & MEMBERSHIPS	3,000	3,393	3,000
OTHER REPAIRS	1,000	2,222	1,000
COPIER LEASE		283	
COMPUTER LEASE	12,000		12,000
WORKSHOP FEES	500		500
COPIER CHARGES (COPIES)	2,500		2,500
ADVERTISING	600	1,390	600
AUDIT FEES	45,000	69,750	69,750
EMPLOYMENT COSTS	20,500	,	20,500
INTEREST EXPENSE	1,500		1,500
OTHER FEES	1,750	1,016	1,750
OTHER CONTRACT SERVICES	23,685	36,940	151,923
OUTSIDE PRINTING	10,500	1,302	10,500
PERSONAL PROPERTY DAMAGE		500	
PERSONNEL AGENCIES	50,000	30,000	30,000
POSTAGE	5,500	4,125	5,500
Services Total	229,918	261,947	394,890
Transfers to agencies			
ALL OTHER TRANSFERS OUT	574,266		121,877
Transfers to agencies Total	574,266		121,877
Indirect Costs	,		,
INDIRECT COSTS CHARGES	(3,127,368)	(42,140)	(3,629,560)
DIRECT SUPP/IND CST INTERFUND	(76,961)	, , ,	(72,413)
Indirect Costs Total	(3,204,329)	(42,140)	(3,701,973)
Interfund transfers out		, , -,	, , ,
OTHER AUTH INTERFUND TSF OUT	400,000		555,532
	,		,

	Column Labels		
	COE Operations		
Interfund transfers out Total	400,000		555,532
Expenditures Total	132,825	2,417,369	(447,181)
Business Services Total	13,136,665	15,903,971	13,879,096

Information Services

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

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

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

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

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

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

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Information Services			
Revenues			
Local Revenues			
ALL OTHER FEES AND CONTRACTS		59,400	
ALL OTHER LOCAL REVENUES	241,600	177,545	247,000
Local Revenues Total	241,600	236,945	247,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	162,361		42,400
Contributions Total	162,361		42,400
Revenues Total	403,961	236,945	289,400
Expenditures	100,000		
Classified			
DIRECTOR	119,411	119,411	129,074
CLASS ASSIST SUPERINTENDENT	50,106	14,587	12,187
MANAGER	13,551	13,550	13,646
SECRETARIAL SALARIES	67,901	67,802	66,672
OTHER SUPPORT SALARIES	685,466	601,666	615,758
CLERICAL & OFFICE ~ OVERTIME	005,400	4,334	013,730
Classified Total	936,435	821,350	837,337
Benefits	330,433	021,330	037,337
OPEB ACTIVE EMPLOYEE-CLASSIFED	375	692	349
SOCIAL SECURITY (OASDI)~CLASSI	55,801	49,445	49,414
STRS ~ CLASSIFIED POSITIONS	33,801	45,445	2,328
PERS ~ CLASSIFIED POSITIONS	249,848	217,980	223,203
MEDICARE - CLASSIFIED	13,586	11,784	12,143
HEALTH & WELFARE CLASSIFIED	114,263	101,502	103,126
UNEMPLOYMENT INS ~ CLASSIFIED	4,690		
WORKERS COMP ~ CLASSIFIED	10,335	10,228	10,375
	10,333		
CAR ALLOWANCE CLASSIFIED BEN Benefits Total	448,898	4,265 396,311	3,780 405,137
	440,090	390,311	405,157
Supplies	20,000	10 7/12	20,000
MATERIALS & SUPPLIES OFFICE SUPPLIES	39,000	18,743 611	29,000
			6,000
SOFTWARE PRINTER TONER	5,000 (6,000)	4,450 1,239	3,000
		1,239	(6,000)
WORKSHOP SUPPLIES	500	0.445	500
BULK PAPER	21,000	9,415	21,000
NONCAPITALIZED EQUIPMENT	23,100	12,072	23,100
Supplies Total	88,600	46,530	76,600
Services	27.000	0.000	27.000
MAINTENANCE CONTRACTS/EQUIPMEN	27,000	9,668	27,000
CONFERENCES	5,000	4,379	5,000
MILEAGE	3,500	2,074	3,500

	Column Labels		
	COE Operations		
DUES & MEMBERSHIPS	700	400	700
COPIER LEASE	17,400	41,544	51,500
COMPUTER LEASE	(5,000)	61,466	9,000
OTHER LEASES/RENTALS		8,322	
COPIER CHARGES (COPIES)	(40,400)		(34,400)
OTHER FEES	15,000	8,095	15,000
OTHER CONTRACT SERVICES	228,500	254,342	250,500
OUTSIDE PRINTING	225		225
PERSONNEL AGENCIES	6,500		6,500
PROFESSIONAL CONSULTING SVCS	2,500	3,000	3,000
SOFTWARE LICENSE		80,621	50,000
CABLE/SATELLITE	88,000	17,713	88,000
POSTAGE	50	49	50
Services Total	348,975	491,673	475,575
Capital Outlay			
EQUIPMENT	6,000	13,914	6,000
EQUIPMENT REPLACEMENT		59,961	
Capital Outlay Total	6,000	73,875	6,000
Debt Service			
PRINCIPAL	125,180	125,180	
DEBT SERVICE INTEREST	13,824	13,824	
Debt Service Total	139,004	139,004	
Expenditures Total	1,967,912	1,968,743	1,800,649
Information Services Total	2,371,873	2,205,688	2,090,049

Personnel Services

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

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

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

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Personnel			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	7,017	9,952	
Other State Revenues Total	7,017	9,952	
Revenues Total	7,017	9,952	
Expenditures	,	·	
Certificated			
ASSISTANT SUPERINTENDENT	75,996	153,800	164,692
DIRECTOR	,	51,933	51,933
PROFESSIONAL EXPERT		628	- /
Certificated Total	75,996	206,361	216,625
Classified	12,530	33,332	- /
DIRECTOR	52,357	58,082	54,896
PERSONNEL COMMISSION/BOARD	,,,,,,	1,040	- ,
CLASS SUPV & ADM SALARY~OTHER		60,532	83,340
MCOE SALARY SAVINGS			(12,498)
SECRETARIAL SALARIES	203,371	63,866	202,395
OTHER SUPPORT SALARIES	10,306	118,447	172,207
CLERICAL & OFFICE ~ OVERTIME	45,000	30,335	45,000
Classified Total	311,034	332,302	545,340
Benefits		552,552	2 10,0 10
CAR ALLOWANCE CERTIFICATED BEN		2,400	3,900
OPEB ACTIVE EMPLOYEE-CERTIFICA	29	87	89
OPEB ACTIVE EMPLOYEE-CLASSIFED	99	275	202
SOCIAL SECURITY (OASDI)~CLASSI	15,937	17,438	29,330
STRS ~ CERTIFICATED POSITIONS	14,516	39,295	41,375
STRS ~ CLASSIFIED POSITIONS	9,662	9,661	10,485
PERS ~ CLASSIFIED POSITIONS	69,490	65,284	132,665
MEDICARE - CERTIFICATED	1,103	2,893	3,142
MEDICARE - CLASSIFIED	4,514	4,779	7,909
HEALTH & WELFARE CERTIFICATED	3,893	13,299	13,911
HEALTH & WELFARE CLASSIFIED	42,093	93,693	67,544
UNEMPLOYMENT INS CERTIFICATED	381	104	108
UNEMPLOYMENT INS ~ CLASSIFIED	1,356	164	272
WORKERS COMP ~ CERTIFICATED	839	2,587	2,684
WORKERS COMP ~ CLASSIFIED	3,434	4,138	6,757
CAR ALLOWANCE CLASSIFIED BEN	3,434	1,705	1,800
Benefits Total	167,346	257,802	322,173
Supplies	107,340	257,002	322,173
MATERIALS & SUPPLIES	374	690	1,500
OFFICE SUPPLIES	584	320	750
PRINTER TONER	125	320	125
T MINTEN TOWER	1 123		123

	Column Labels		
	COE Operations		
WORKSHOP SUPPLIES	450	168	950
NONCAPITALIZED EQUIPMENT	10,000		10,000
Supplies Total	11,533	1,178	13,325
Services			
CONFERENCES	1,500	5,885	10,000
MEETINGS	100		100
MILEAGE	500	591	500
DUES & MEMBERSHIPS	750	2,520	3,300
COMPUTER LEASE	10,000		10,000
WORKSHOP FEES	250	483	250
COPIER CHARGES (COPIES)	1,125		1,125
IMC CHARGES	50		50
ADVERTISING	10,000	2,683	10,000
EMPLOYMENT COSTS		44,837	45,000
FINGERPRINTING	4,000	11,680	4,000
OTHER FEES	1,000	150	1,000
OTHER CONTRACT SERVICES	2,565	71,245	18,675
OUTSIDE PRINTING	1,000	1,475	2,000
PERSONNEL AGENCIES	15,000	42,490	15,000
TB TESTING/XRAYS	350		
POSTAGE	1,250	392	1,250
Services Total	49,440	184,431	122,250
Expenditures Total	615,349	982,074	1,219,713
Personnel Total	622,366	992,026	1,219,713

Personnel Commission

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

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

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

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Personnel Commission			·
Expenditures			
Certificated			
PROFESSIONAL EXPERT	450		450
Certificated Total	450		450
Classified			
DIRECTOR	69,808	77,443	73,195
PROFESSIONAL EXPERT	23,000	30,362	15,000
PERSONNEL COMMISSION/BOARD	1,440		1,440
SECRETARIAL SALARIES	44,732	25,102	24,883
CLERICAL & OFFICE ~ OVERTIME	13,803	4,969	13,803
OTHER CLASSIFIED ~ STIPEND	5,000		5,000
Classified Total	157,783	137,876	133,321
Benefits			
OPEB ACTIVE EMPLOYEE-CLASSIFED	88	58	38
SOCIAL SECURITY (OASDI)~CLASSI	5,293	2,488	3,728
STRS ~ CERTIFICATED POSITIONS			86
STRS ~ CLASSIFIED POSITIONS	12,883	12,881	13,980
PERS ~ CLASSIFIED POSITIONS	12,565	7,355	16,266
MEDICARE - CERTIFICATED			7
MEDICARE - CLASSIFIED	2,218	1,668	1,934
HEALTH & WELFARE CLASSIFIED	73,138	9,724	11,440
UNEMPLOYMENT INS ~ CLASSIFIED	766	56	68
WORKERS COMP ~ CERTIFICATED			6
WORKERS COMP ~ CLASSIFIED	1,688	1,496	1,652
OTHER BENEFITS CLASSIFIED	1,790		
CAR ALLOWANCE CLASSIFIED BEN	2,600	2,274	2,400
Benefits Total	113,029	38,000	51,605
Supplies			
MATERIALS & SUPPLIES	350		350
OFFICE SUPPLIES	1,100	480	350
PRINTER TONER	125	186	125
WORKSHOP SUPPLIES	100		100
Supplies Total	1,675	666	925
Services			
CONFERENCES	7,000	6,244	10,000
MEETINGS	175		175
MILEAGE	750	397	750
DUES & MEMBERSHIPS	3,250	580	3,250
WORKSHOP FEES	250		250
COPIER CHARGES (COPIES)	1,125		1,125
IMC CHARGES	50		50
ADVERTISING	6,000	125	6,000

	Column Labels		
	COE Operations		
FINGERPRINTING	12,000	7,840	12,000
OTHER FEES	300	150	300
OTHER CONTRACT SERVICES	700	400	2,590
OUTSIDE PRINTING	750		1,000
PERSONNEL AGENCIES	3,000		3,000
TB TESTING/XRAYS	100		100
POSTAGE	1,000	453	1,000
Services Total	36,450	16,189	41,590
Expenditures Total	309,387	192,731	227,891
Personnel Commission Total	309,387	192,731	227,891

Other Admin

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
Other Admin			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR		3,014,896	
HOMEOWNERS EXEMPTION		73,820	
SECURED TAX ROLLS		23,522,837	
UNSECURED ROLL TAXES		461,645	
PRIOR YEARS TAXES		30,874	
SUPPLEMENTAL TAXES		438,477	
COMMUNITY REDEVELOPMENT FUNDS		61,208	14,844
OTHER IN-LIEU TAXES		318	
LESS: NON-RL (50%) ADJUSTMENT		(159)	
LCFF Sources Total		27,603,916	14,844
Federal Revenues			
ALL OTHER FEDERAL REVENUES		191,614	
Federal Revenues Total		191,614	
Other State Revenues			
MANDATED COST REIMBURSEMENTS	44,674	47,867	48,414
Other State Revenues Total	44,674	47,867	48,414
Local Revenues			
INTEREST		2,959	3,000
ALL OTHER FEES AND CONTRACTS		20,526	
ALL OTHER LOCAL REVENUES	12,000		
Local Revenues Total	12,000	23,485	3,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	(2,737,554)		(2,689,793)
Contributions Total	(2,737,554)		(2,689,793)
Revenues Total	(2,680,880)	27,866,882	(2,623,535)
Other Admin Total	(2,680,880)	27,866,882	(2,623,535)

	Column Labels		
	COE Operations		
	2023-24 Estimated	2023-24 Actuals &	2024-25
	Actuals	Encumbered	Adoption
STRS On Behalf Contributions			
Revenues			
Other State Revenues			
ALL OTHER STATE REVENUES	1,040,760		1,124,003
Other State Revenues Total	1,040,760		1,124,003
Revenues Total	1,040,760		1,124,003
Expenditures			
Benefits			
STRS ~ CERTIFICATED POSITIONS	900,161		1,029,419
STRS ~ CLASSIFIED POSITIONS	140,599		94,584
Benefits Total	1,040,760		1,124,003
Expenditures Total	1,040,760		1,124,003
STRS On Behalf Contributions Total	2,081,520		2,248,006



Marin County Office of Education 2024-25 Budget Statewide Services

	State wide		Grand Total
	SELPA	CCEE Admin Agent	
Revenues			
Local Revenues		500,000	500,000
Contributions		(108,886)	(108,886)
Revenues Total		391,114	391,114
Expenditures			
Certificated			
Classified		255,543	255,543
Benefits		78,119	78,119
Supplies		200	200
Services		8,500	8,500
Indirect Costs		48,752	48,752
Expenditures Total		391,114	391,114

CCEE Administrative Agent

Budget Comparison Report

	Statewide		
	2023-24 Estimated Actuals	2023-24 Actuals & Encumbered	2024-25 Adoption
CCEE Admin Agent			
Revenues			
Local Revenues			
OTHER TRANSFR IN FROM ALL OTHR	500,000		500,000
ALL OTHER LOCAL REVENUES	300,000	10,829	300,000
Local Revenues Total	500,000	10,829	500,000
Contributions	300,000	10,023	300,000
CONTRIBUTIONS FR UNRESTR REV	(126,996)		(108,886)
Contributions Total	(126,996)		(108,886)
Revenues Total	373,004	10,829	391,114
Expenditures	010,001		352,22
Classified			
DIRECTOR	17,453	19,361	18,299
CLASS ASSIST SUPERINTENDENT	231,544	231,543	237,244
Classified Total	248,997	250,904	255,543
Benefits	= 10,001	200,00	
CAR ALLOWANCE CERTIFICATED BEN		5,225	
OPEB ACTIVE EMPLOYEE-CLASSIFED	101	100	99
SOCIAL SECURITY (OASDI)~CLASSI	37	156	
STRS ~ CLASSIFIED POSITIONS	47,446	47,445	48,809
PERS ~ CLASSIFIED POSITIONS	158	164	,
MEDICARE - CERTIFICATED		69	
MEDICARE - CLASSIFIED	3,612	3,332	3,705
HEALTH & WELFARE CLASSIFIED	15,328	15,708	15,912
UNEMPLOYMENT INS CERTIFICATED	,	3	
UNEMPLOYMENT INS ~ CLASSIFIED	1,246	125	128
WORKERS COMP ~ CERTIFICATED	,	65	
WORKERS COMP ~ CLASSIFIED	2,747	3,116	3,166
CAR ALLOWANCE CLASSIFIED BEN		568	6,300
Benefits Total	70,675	76,076	78,119
Supplies			
MATERIALS & SUPPLIES	200	738	200
Supplies Total	200	738	200
Services			
PROF/CONSLTG SVCS & OPER EXPEN		1,939	
COMPUTER LEASE	7,000		7,000
FINGERPRINTING	150	1,000	1,000
POSTAGE	500	332	500
Services Total	7,650	3,271	8,500
Indirect Costs			
INDIRECT COSTS CHARGES	45,482		48,752
Indirect Costs Total	45,482		48,752
Expenditures Total	373,004	330,989	391,114
CCEE Admin Agent Total	746,008	341,818	782,228

All Other Funds

All Other Funds

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

Marin County Office of Education 2024-25 Budget Other Funds

	FOUNDATION SPECIAL REVENUE FND	SPECIAL ED PASS THROUGH FUND	CHILD DEVELOPMENT FUND	DEFERRED MAINTENANCE FUND	SPECIAL RESERVE~CAP OUTLAY #1	WALKER CREEK ENTERPRISE FUND	Retiree Insurance	Grand Total
Revenues								
LCFF Sources		19,185,860		339,546				19,525,406
Federal Revenues		6,942,431	252,044	333,3 13				7,194,475
Other State Revenues		5,5 1=, 15=	250,042					250,042
Local Revenues	805,472		4,200	60,000	300,000	3,052,853	47,000	4,269,525
Interfund Transfers in	·		·	1,589,781		580,532		2,170,313
Revenues Total	805,472	26,128,291	506,286	1,989,327	300,000	3,633,385	47,000	33,409,761
Expenditures								
Certificated			25,753					25,753
Classified	175,732		196,217			1,275,842		1,647,791
Benefits	63,245		82,738			660,664		806,647
Supplies	3,850			15,000		195,000		213,850
Services	425,405		209,360	350,000	205,000	1,601,882	47,000	2,838,647
Capital Outlay				1,624,327	435,365	135,000		2,194,692
Transfers to agencies		26,128,291						26,128,291
Indirect Costs			72,413					72,413
Interfund transfers out					1,589,781			1,589,781
Expenditures Total	668,232	26,128,291	586,481	1,989,327	2,230,146	3,868,388	47,000	35,517,865

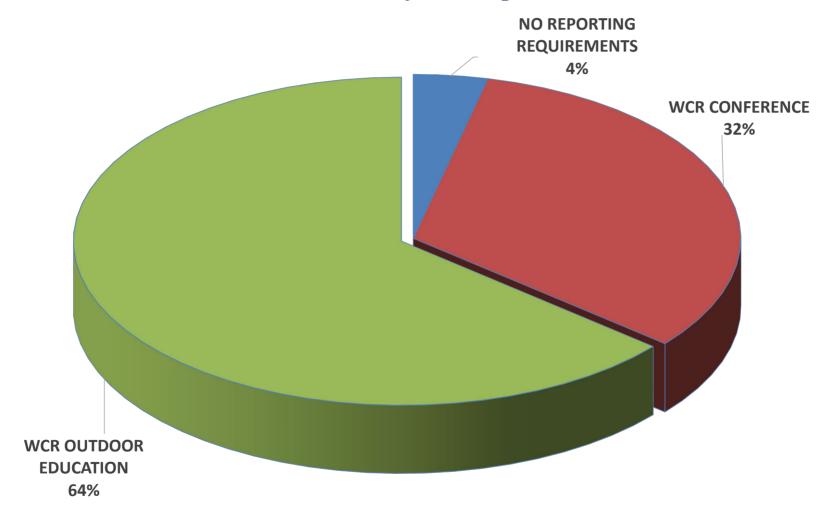


Marin County Office of Education 2024-25 Budget Walker Creek Ranch

	2024-25 Adoption
NO REPORTING REQUIREMENTS	136,500
WCR CONFERENCE	1,210,416
WCR OUTDOOR EDUCATION	2,385,275
WCR RANCH STORE	20,000
WCR RESERVE PROJECTS	116,197
Grand Total	3,868,388

Marin County Office of Education

Walker Creek Ranch
2024-25 Proposed Budget



The Walker Creek Ranch Fund

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

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner like a commercial business. Historically, the WCR Outdoor School program has served 4,500 elementary school children from over 75 schools from Marin County and surrounding counties annually. Additionally, the Conference Center program has served another 4,500 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

2023-24 was a year of rebuilding after a 2 ½ year closure due to the COVID-19 pandemic. During its first full year back, Walker Creek Ranch anticipates serving 4,300 students, 3,000 conference guests.

2024-25 will focus on the continued growth of the outdoor education and conference programs, and the further development of the Ranch's business plan. The Ranch is projecting a 12% growth in the Outdoor School program and a 15% growth in the Conference Center program resulting in over \$3 million in revenue. 2024-25 also plans to be a year of significant capital improvements which include plans to repaint the dining hall exterior, repave the Ranch Road, and restore the Sequoia lodge.



G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass- Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemploy ment 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

			1 0DW20ND20(2024-25)
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		
76	Warrant/Pass- Through Fund	G	
95	Student Body Fund		
А	Av erage Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
СВ	Budget Certification		\$
СС	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Rev enue Allocations	S	S
SEAS	Special Education Rev enue Allocations Setup (SELPA Selection)	S	s

Marin County Office of Education Marin County

Budget, July 1 TABLE OF CONTENTS

21 10215 0000000 Form TC F8BM28NBZU(2024-25)

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

		2	023-24 Estimated Actual	s		2024-25 Budget		
Description	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-809	9 14,388,836.00	6,829,336.00	21,218,172.00	15,697,948.00	7,139,460.00	22,837,408.00	7.6%
2) Federal Revenue	8100-829	9 0.00	2,445,629.00	2,445,629.00	0.00	1,744,410.00	1,744,410.00	-28.7%
3) Other State Revenue	8300-859	9 132,885.00	12,497,772.00	12,630,657.00	91,976.00	10,079,245.00	10,171,221.00	-19.5%
4) Other Local Revenue	8600-879	9 4,757,108.05	15,263,814.00	20,020,922.05	5,389,965.00	15,283,759.00	20,673,724.00	3.3%
5) TOTAL, REVENUES		19,278,829.05	37,036,551.00	56,315,380.05	21,179,889.00	34,246,874.00	55,426,763.00	-1.6%
B. EXPENDITURES								
1) Certificated Salaries	1000-199	9 2,955,020.59	9,335,536.50	12,290,557.09	2,815,993.00	11,032,862.00	13,848,855.00	12.7%
2) Classified Salaries	2000-299	9 8,510,443.15	6,878,778.01	15,389,221.16	8,751,111.00	7,151,523.00	15,902,634.00	3.3%
3) Employee Benefits	3000-399	9 5,105,349.00	8,063,004.40	13,168,353.40	4,986,689.00	8,737,779.00	13,724,468.00	4.2%
4) Books and Supplies	4000-499	9 832,682.00	955,712.00	1,788,394.00	902,398.00	540,780.00	1,443,178.00	-19.3%
5) Services and Other Operating Expenditures	5000-599	9 5,008,641.93	15,136,426.54	20,145,068.47	5,106,849.00	7,021,168.00	12,128,017.00	-39.8%
6) Capital Outlay	6000-699	9 254,903.00	174,738.00	429,641.00	155,100.00	14,600.00	169,700.00	-60.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		171,713.00	293,590.00	121,877.00	0.00	121,877.00	-58.5%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 (2,847,932.89)	2,782,367.89	(65,565.00)	(2,902,006.00)	2,829,593.00	(72,413.00)	10.4%
9) TOTAL, EXPENDITURES		19,940,983.78	43,498,276.34	63,439,260.12	19,938,011.00	37,328,305.00	57,266,316.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(662,154.73)	(6,461,725.34)	(7,123,880.07)	1,241,878.00	(3,081,431.00)	(1,839,553.00)	-74.2%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-892	9 50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
b) Transfers Out	7600-762	9 496,532.00	80,000.00	576,532.00	555,532.00	75,000.00	630,532.00	9.4%
2) Other Sources/Uses								
a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 (1,354,574.00)	1,354,574.00	0.00	(1,451,934.00)	1,451,934.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,801,106.00)	1,274,574.00	(526,532.00)	(1,957,466.00)	1,376,934.00	(580,532.00)	10.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(2,463,260.73)	(5,187,151.34)	(7,650,412.07)	(715,588.00)	(1,704,497.00)	(2,420,085.00)	-68.4%
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	42,749,214.87	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			202	3-24 Estimated Actual	s		2024-25 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
c) As of July 1 - Audited (F1a + F1b)			42,749,214.87	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,749,214.87	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%
2) Ending Balance, June 30 (E + F1e)			40,285,954.14	9,117,406.58	49,403,360.72	39,570,366.14	7,412,909.58	46,983,275.72	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,499.00	0.00	11,499.00	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	232,519.48	30,457.00	262,976.48	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	9,141,265.80	9,141,265.80	0.00	7,475,634.11	7,475,634.11	-18.2%
c) Committed									
Stabilization Arrangements		9750	35,857,747.89	0.00	35,857,747.89	34,515,343.37	0.00	34,515,343.37	-3.7%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,609,896.58	0.00	2,609,896.58	3,480,731.58	0.00	3,480,731.58	33.4%
Unassigned/Unappropriated Amount		9790	1,574,291.19	(54,316.22)	1,519,974.97	1,574,291.19	(62,724.53)	1,511,566.66	-0.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	68,394,443.29	7,077,760.14	75,472,203.43				
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	11,499.00	0.00	11,499.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,904,106.35	1,730,055.04	3,634,161.39				
4) Due from Grantor Government		9290	(288.00)	1,887,345.85	1,887,057.85				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	232,519.48	30,457.00	262,976.48				
8) Other Current Assets		9340	0.00	0.00	0.00				

			20	23-24 Estimated Actual	s		2024-25 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
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,542,280.12	10,725,618.03	81,267,898.15				
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	1,474,592.21	1,414,430.39	2,889,022.60				
2) Due to Grantor Governments		9590	0.00	57,347.56	57,347.56				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,474,592.21	1,471,777.95	2,946,370.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			69,067,687.91	9,253,840.08	78,321,527.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,341,100.00	0.00	3,341,100.00	3,673,275.00	0.00	3,673,275.00	9.9%
Education Protection Account State Aid - Current Year		8012	8,186.00	0.00	8,186.00	7,780.00	0.00	7,780.00	-5.0%
State Aid - Prior Years		8019	359.00	0.00	359.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,035.00	0.00	84,035.00	86,654.00	0.00	86,654.00	3.1%
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	24,464,694.00	0.00	24,464,694.00	25,529,860.00	0.00	25,529,860.00	4.4%
Unsecured Roll Taxes		8042	459,662.00	0.00	459,662.00	488,095.00	0.00	488,095.00	6.2%
Prior Years' Taxes		8043	42,640.00	0.00	42,640.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	616,246.00	0.00	616,246.00	392,970.00	0.00	392,970.00	-36.2%
Education Revenue Augmentation Fund (ERAF)		8045	11,523,801.00	0.00	11,523,801.00	11,734,323.00	0.00	11,734,323.00	1.8%

			20	23-24 Estimated Actual	s		2024-25 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
Community Redevelopment Funds (SB 617/699/1992)		8047	84,272.00	0.00	84,272.00	170,428.00	0.00	170,428.00	102.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	647.00	0.00	647.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(323.00)	0.00	(323.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			40,625,319.00	0.00	40,625,319.00	42,083,385.00	0.00	42,083,385.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(339,546.00)		(339,546.00)	(339,546.00)		(339,546.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(25,896,937.00)	6,829,336.00	(19,067,601.00)	(26,045,891.00)	7,139,460.00	(18,906,431.00)	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,388,836.00	6,829,336.00	21,218,172.00	15,697,948.00	7,139,460.00	22,837,408.00	7.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	641,929.00	641,929.00	0.00	694,026.00	694,026.00	8.1%
Special Education Discretionary Grants		8182	0.00	407,887.00	407,887.00	0.00	336,351.00	336,351.00	-17.5%
Child Nutrition Programs		8220	0.00	35,000.00	35,000.00	0.00	55,000.00	55,000.00	57.1%
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	32,709.00	32,709.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		158,686.00	158,686.00		156,999.00	156,999.00	-1.1%
Title I, Part D, Local Delinquent Programs	3025	8290		148,826.00	148,826.00		105,844.00	105,844.00	-28.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		18,736.00	18,736.00		5,981.00	5,981.00	-68.1%
Title III, Immigrant Student Program	4201	8290		463.00	463.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		79,210.00	79,210.00		40,374.00	40,374.00	-49.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Marin County Office of Education

Marin County

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			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		166,482.00	166,482.00		263,338.00	263,338.00	58.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	755,701.00	755,701.00	0.00	86,497.00	86,497.00	-88.6%
TOTAL, FEDERAL REVENUE			0.00	2,445,629.00	2,445,629.00	0.00	1,744,410.00	1,744,410.00	-28.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,799,405.00	1,799,405.00		1,625,307.00	1,625,307.00	-9.7%
Prior Years	6500	8319		16,327.00	16,327.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	480,607.00	480,607.00	0.00	466,858.00	466,858.00	-2.9%
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	45,000.00	45,000.00	0.00	20,000.00	20,000.00	-55.6%
Mandated Costs Reimbursements		8550	45,233.00	0.00	45,233.00	49,641.00	0.00	49,641.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	59,313.00	21,776.00	81,089.00	42,335.00	19,928.00	62,263.00	-23.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		384,260.00	384,260.00		275,000.00	275,000.00	-28.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,438,479.00	1,438,479.00		622,908.00	622,908.00	-56.7%
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%
All Other State Revenue	All Other	8590	28,339.00	8,311,918.00	8,340,257.00	0.00	7,049,244.00	7,049,244.00	-15.5%

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			20:	23-24 Estimated Actual	s		2024-25 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
TOTAL, OTHER STATE REVENUE			132,885.00	12,497,772.00	12,630,657.00	91,976.00	10,079,245.00	10,171,221.00	-19.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,000.00	0.00	325,000.00	1,003,000.00	0.00	1,003,000.00	208.6%
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	428,347.00	0.00	428,347.00	428,347.00	16,331.00	444,678.00	3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,813,276.00	92,962.00	2,906,238.00	2,737,829.00	117,962.00	2,855,791.00	-1.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	160.00	0.00	160.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			202	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Local Revenue		8699	391,668.05	3,815,982.00	4,207,650.05	422,132.00	2,575,853.00	2,997,985.00	-28.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	298,657.00	0.00	298,657.00	298,657.00	0.00	298,657.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,329,870.00	11,329,870.00		12,548,613.00	12,548,613.00	10.8%
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	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,757,108.05	15,263,814.00	20,020,922.05	5,389,965.00	15,283,759.00	20,673,724.00	3.3%
TOTAL, REVENUES			19,278,829.05	37,036,551.00	56,315,380.05	21,179,889.00	34,246,874.00	55,426,763.00	-1.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	936,689.35	5,852,811.25	6,789,500.60	841,091.00	6,596,672.00	7,437,763.00	9.5%
Certificated Pupil Support Salaries		1200	63,155.56	844,454.39	907,609.95	64,496.00	1,132,376.00	1,196,872.00	31.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,834,105.68	2,587,162.86	4,421,268.54	1,874,129.00	3,206,764.00	5,080,893.00	14.9%
Other Certificated Salaries		1900	121,070.00	51,108.00	172,178.00	36,277.00	97,050.00	133,327.00	-22.6%
TOTAL, CERTIFICATED SALARIES			2,955,020.59	9,335,536.50	12,290,557.09	2,815,993.00	11,032,862.00	13,848,855.00	12.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	661,305.36	3,521,720.69	4,183,026.05	656,340.00	3,954,573.00	4,610,913.00	10.2%
Classified Support Salaries		2200	205,902.74	214,835.91	420,738.65	193,428.00	276,200.00	469,628.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	4,440,701.02	1,638,016.29	6,078,717.31	4,574,463.00	1,450,719.00	6,025,182.00	-0.9%
Clerical, Technical and Office Salaries		2400	2,558,524.67	885,862.28	3,444,386.95	2,741,825.00	904,426.00	3,646,251.00	5.9%
Other Classified Salaries		2900	644,009.36	618,342.84	1,262,352.20	585,055.00	565,605.00	1,150,660.00	-8.8%
TOTAL, CLASSIFIED SALARIES			8,510,443.15	6,878,778.01	15,389,221.16	8,751,111.00	7,151,523.00	15,902,634.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	563,613.00	3,122,489.61	3,686,102.61	619,642.00	3,252,598.00	3,872,240.00	5.0%

			20	23-24 Estimated Actual	s		2024-25 Budget		
Description		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
PERS	320	01-3202	1,969,969.00	1,755,389.32	3,725,358.32	2,216,345.00	1,875,064.00	4,091,409.00	9.8%
OASDI/Medicare/Alternative	330	01-3302	625,455.00	714,682.77	1,340,137.77	651,503.00	690,007.00	1,341,510.00	0.1%
Health and Welfare Benefits	340	01-3402	1,468,810.00	2,236,355.63	3,705,165.63	1,273,510.00	2,652,659.00	3,926,169.00	6.0%
Unemployment Insurance	350	01-3502	5,683.00	8,458.91	14,141.91	5,717.00	9,041.00	14,758.00	4.4%
Workers' Compensation	360	01-3602	132,014.00	207,671.98	339,685.98	141,711.00	224,236.00	365,947.00	7.7%
OPEB, Allocated	370	01-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	375	51-3752	6,467.00	17,956.18	24,423.18	6,246.00	17,689.00	23,935.00	-2.0%
Other Employ ee Benefits	390	01-3902	333,338.00	0.00	333,338.00	72,015.00	16,485.00	88,500.00	-73.5%
TOTAL, EMPLOYEE BENEFITS			5,105,349.00	8,063,004.40	13,168,353.40	4,986,689.00	8,737,779.00	13,724,468.00	4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	30,614.00	30,614.00	0.00	19,928.00	19,928.00	-34.9%
Books and Other Reference Materials		4200	10,000.00	24,117.00	34,117.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	540,930.00	799,358.00	1,340,288.00	515,871.00	451,064.00	966,935.00	-27.9%
Noncapitalized Equipment		4400	276,752.00	101,623.00	378,375.00	381,527.00	69,788.00	451,315.00	19.3%
Food		4700	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			832,682.00	955,712.00	1,788,394.00	902,398.00	540,780.00	1,443,178.00	-19.3%
SERVICES AND OTHER OPERATING EXPENDITU	JRES								
Subagreements for Services		5100	0.00	2,940,877.00	2,940,877.00	0.00	970,362.00	970,362.00	-67.0%
Travel and Conferences		5200	159,995.00	226,672.00	386,667.00	198,845.00	139,431.00	338,276.00	-12.5%
Dues and Memberships		5300	79,277.00	9,445.00	88,722.00	93,777.00	5,139.00	98,916.00	11.5%
Insurance	540	00 - 5450	118,588.00	0.00	118,588.00	118,588.00	0.00	118,588.00	0.0%
Operations and Housekeeping Services		5500	296,692.00	130,587.00	427,279.00	358,525.00	155,960.00	514,485.00	20.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,247.00	793,214.00	1,216,461.00	428,910.00	213,012.00	641,922.00	-47.2%
Transfers of Direct Costs		5710	(43,531.00)	43,530.73	(.27)	(30,443.00)	30,443.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(71,221.00)	0.00	(71,221.00)	(71,221.00)	0.00	(71,221.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,897,444.93	10,952,225.81	14,849,670.74	3,862,572.00	5,470,796.00	9,333,368.00	-37.1%
Communications		5900	148,150.00	39,875.00	188,025.00	147,296.00	36,025.00	183,321.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,008,641.93	15,136,426.54	20,145,068.47	5,106,849.00	7,021,168.00	12,128,017.00	-39.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Source Septiment of Michael Lorentes 1300				20	23-24 Estimated Actua	ls		2024-25 Budget		
Major Expansivor School Libraries	Description	Resource Codes				col. A + B			col. D + E	Column
Equipment Reglacement			6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legis Asserts 6600	Equipment		6400	254,903.00	112,271.00	367,174.00	155,100.00	14,600.00	169,700.00	-53.8%
Subscription Assets 600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Equipment Replacement		6500	0.00	62,467.00	62,467.00	0.00	0.00	0.00	-100.0%
Total Capital Cuttary Total Capital Capita	Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuitien for Instruction Under Interdistrict Attendance Agreements 71100 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tution Trution Trution Under Interdistrict Tution for Instruction Under Interdistrict Tution, Excess Costs, and/or Deficit Payments Tution, Excess Costs, and Excess Costs,	TOTAL, CAPITAL OUTLAY			254,903.00	174,738.00	429,641.00	155,100.00	14,600.00	169,700.00	-60.5%
Mation for instruction Under Interdistrict	OTHER OUTGO (excluding Transfers of Indirect	t Costs)								
Attendance Agreements 7110 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Tuition									
State Special Schools	Tuition for Instruction Under Interdistrict									
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 0.00 0	Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools 7141 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	State Special Schools		7130	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 0.00 0.	Tuition, Excess Costs, and/or Deficit Payments									
Payments to JPAs 7143 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools To James	Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools 7211 0.00 32,709.00 32,709.00 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%
To County Offices 7212 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Transfers of Pass-Through Revenues									
To JPAS 7213 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	To Districts or Charter Schools		7211	0.00	32,709.00	32,709.00	0.00	0.00	0.00	-100.0%
Special Education SELPA Transfers of Apportionments	To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments To Districts or Charter Schools 6500 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices 6500 7222 0.00 0.00 0.00 0.00 0.00 0.00 0.										
To JPAS 6500 7223 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To Districts or Charter Schools	6500	7221		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 0.00 0.00 0.00 0	To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools 6360 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
To County Offices 6360 7222 0.00 0.00 0.00 0.00 0.00 0.00 0.0	ROC/P Transfers of Apportionments									
To JPAs 6360 7223 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To Districts or Charter Schools	6360	7221		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 0.00 All Other Transfers 7281-7283 0.00 -100.0% 0.00 -100.0% 0.00 0.00 0.00 0.00 0.00 -100.0% 0.00 0.00 0.00 0.00 0.00 -100.0% 0.00 0.00 0.00 0.00 0.00 -100.0% 0.00 0.00 0.00 0.00 0.00 -100.0% 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	To County Offices	6360	7222		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 0.00 0.	To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers Out to All Others 7299 121,877.00 0.00 121,877.00 121,877.00 0.00 121,877.00 0.00 0.00 121,877.00 0.00 0.00 121,877.00 0.00 0.00 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%
Debt Service 7438 0.00 13,824.00 0.00 0.00 0.00 -100.0%	All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest 7438 0.00 13,824.00 13,824.00 0.00 0.00 0.00 -100.0%	All Other Transfers Out to All Others		7299	121,877.00	0.00	121,877.00	121,877.00	0.00	121,877.00	0.0%
	Debt Service									
Other Debt Service - Principal 7439 0.00 125,180.00 125,180.00 0.00 0.00 -100.0%	Debt Service - Interest		7438	0.00	13,824.00	13,824.00	0.00	0.00	0.00	-100.0%
	Other Debt Service - Principal		7439	0.00	125,180.00	125,180.00	0.00	0.00	0.00	-100.0%

Camerica				1			ı			
Description Resource Code Code Universificate (A)				20	23-24 Estimated Actua	Is		2024-25 Budget		
Minister Closis 11,13770	Description	Resource Codes				col. A + B			col. D + E	Column
Transfers of Indirect Costs - Inferturd	, ,			121,877.00	171,713.00	293,590.00	121,877.00	0.00	121,877.00	-58.5%
Transfers of Indirect Costs - Interfund 7359 (85.595.00) 0.0.0 (85.595.00) 7.2.413.00) 0.0.0 (72.413.00) 10.415.00 (72.413.00) 10.41	OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS								
TOTAL OTHER OUTGO - TRANSFERS OF 10.4498 (2.847,002.89)	Transfers of Indirect Costs		7310	(2,782,367.89)	2,782,367.89	0.00	(2,829,593.00)	2,829,593.00	0.00	0.0%
NOIREPTOCRISES 19.497,902.89 2,782.967.89 (85,586.00) 2,002.000,000 2,282.969.00 (72,410.00 10.485 10.	Transfers of Indirect Costs - Interfund		7350	(65,565.00)	0.00	(65,565.00)	(72,413.00)	0.00	(72,413.00)	10.4%
INTERFUND TRANSFERS IN				(2,847,932.89)	2,782,367.89	(65,565.00)	(2,902,006.00)	2,829,593.00	(72,413.00)	10.4%
NETER UND TRANSFERS IN Septial Reserve Fund Septial Septial Septial Reserve Fund Transfers IN Septial Reserve Fund Transfers IN Septial Reserve Fund Transfers IN Septial Reserve Fund Transfers Reserve Fund Res	TOTAL, EXPENDITURES			19,940,983.78	43,498,276.34	63,439,260.12	19,938,011.00	37,328,305.00	57,266,316.00	-9.7%
From: Special Reserve Fund	INTERFUND TRANSFERS									
Chee Authorized Interfund Transfers In 8919 \$6,000.00 0.00 \$6,000.00 \$0,000.00	INTERFUND TRANSFERS IN									
(a) TOTAL, INTERFUND TRANSFERS IN 50,000.00 0.00 50,000.00 50,000.00 0.00 50,000.00 0.00	From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NTERFUND TRANSFERS OUT To. Child Development Fund 761	Other Authorized Interfund Transfers In		8919	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
To: Child Development Fund 7611 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
To: Special Reserve Fund 7612 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	INTERFUND TRANSFERS OUT									
To State School Building Fund/County School Facilities Fund 7613 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Facilities Fund 1613 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Cher Authorized Interfund Transfers Out 7619 496,532.00 80,000.00 576,532.00 555,532.00 75,000.00 630,532.00 9.4%			7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT 496.532.00 80,000.00 576.532.00 75,000.00 630.532.00 9.4% OTHER SOURCES/USES SOURCES SILA Apportionments Emergency Apportionments 8931 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES State Apportionments Emergency Apportionments 8931 0.00	Other Authorized Interfund Transfers Out		7619	496,532.00	80,000.00	576,532.00	555,532.00	75,000.00	630,532.00	9.4%
SOURCES State Apportionments Emergency Apportionments Proceeds Proceeds from Disposal of Capital Assets 8953 O.00	(b) TOTAL, INTERFUND TRANSFERS OUT			496,532.00	80,000.00	576,532.00	555,532.00	75,000.00	630,532.00	9.4%
State Apportionments State Apportion State Apportionments St	OTHER SOURCES/USES									
Emergency Apportionments	SOURCES									
Proceeds Proceeds from Disposal of Capital Assets 8953 0.00 0.0	State Apportionments									
Proceeds from Disposal of Capital Assets 8953 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bidg Aid 8961 0.00	Proceeds									
County School Bldg Aid 8961 0.00 0.0	Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Sources									
LEAs 8965 0.00 <th< td=""><td>County School Bldg Aid</td><td></td><td>8961</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></th<>	County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Leases 8972 0.00			8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases 8972 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0	Long-Term Debt Proceeds									
Proceeds from Lease Revenue Bonds 8973 0.00	Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs 8974 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources 8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Proceeds from SBITAs		8974	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%

			20	023-24 Estimated Actual	s		2024-25 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
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,354,574.00)	1,354,574.00	0.00	(1,451,934.00)	1,451,934.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,354,574.00)	1,354,574.00	0.00	(1,451,934.00)	1,451,934.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,801,106.00)	1,274,574.00	(526,532.00)	(1,957,466.00)	1,376,934.00	(580,532.00)	10.3%

			20	23-24 Estimated Actuals	3		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,388,836.00	6,829,336.00	21,218,172.00	15,697,948.00	7,139,460.00	22,837,408.00	7.6%
2) Federal Revenue		8100-8299	0.00	2,445,629.00	2,445,629.00	0.00	1,744,410.00	1,744,410.00	-28.7%
3) Other State Revenue		8300-8599	132,885.00	12,497,772.00	12,630,657.00	91,976.00	10,079,245.00	10,171,221.00	-19.5%
4) Other Local Revenue		8600-8799	4,757,108.05	15,263,814.00	20,020,922.05	5,389,965.00	15,283,759.00	20,673,724.00	3.3%
5) TOTAL, REVENUES			19,278,829.05	37,036,551.00	56,315,380.05	21,179,889.00	34,246,874.00	55,426,763.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,857,984.71	20,998,123.18	23,856,107.89	2,679,744.00	19,132,138.00	21,811,882.00	-8.6%
2) Instruction - Related Services	2000-2999		2,384,595.80	14,062,605.13	16,447,200.93	2,569,890.00	10,625,168.00	13,195,058.00	-19.8%
3) Pupil Services	3000-3999		254,766.56	2,570,474.11	2,825,240.67	332,589.00	2,355,608.00	2,688,197.00	-4.9%
4) Ancillary Services	4000-4999		0.00	435,648.42	435,648.42	0.00	270,590.00	270,590.00	-37.9%
5) Community Services	5000-5999		0.00	673.00	673.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	555.00	555.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		12,105,794.07	3,539,632.89	15,645,426.96	12,251,502.00	3,216,274.00	15,467,776.00	-1.1%
8) Plant Services	8000-8999		2,215,965.64	1,718,851.61	3,934,817.25	1,982,409.00	1,728,527.00	3,710,936.00	-5.7%
9) Other Outgo	9000-9999	Except 7600- 7699	121,877.00	171,713.00	293,590.00	121,877.00	0.00	121,877.00	-58.5%
10) TOTAL, EXPENDITURES			19,940,983.78	43,498,276.34	63,439,260.12	19,938,011.00	37,328,305.00	57,266,316.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(662,154.73)	(6,461,725.34)	(7,123,880.07)	1,241,878.00	(3,081,431.00)	(1,839,553.00)	-74.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
b) Transfers Out		7600-7629	496,532.00	80,000.00	576,532.00	555,532.00	75,000.00	630,532.00	9.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,354,574.00)	1,354,574.00	0.00	(1,451,934.00)	1,451,934.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,801,106.00)	1,274,574.00	(526,532.00)	(1,957,466.00)	1,376,934.00	(580,532.00)	10.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,463,260.73)	(5,187,151.34)	(7,650,412.07)	(715,588.00)	(1,704,497.00)	(2,420,085.00)	-68.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,749,214.87	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%

			2023-24 Estimated Actua	als		2024-25 Budget		
Description F	Obj unction Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments	979	3	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		42,749,21	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%
d) Other Restatements	979	5	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		42,749,21	14,304,557.92	57,053,772.79	40,285,954.14	9,117,406.58	49,403,360.72	-13.4%
2) Ending Balance, June 30 (E + F1e)		40,285,95	9,117,406.58	49,403,360.72	39,570,366.14	7,412,909.58	46,983,275.72	-4.9%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	97	1 11,49	0.00	11,499.00	0.00	0.00	0.00	-100.0%
Stores	97	2	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	97	3 232,51	9.48 30,457.00	262,976.48	0.00	0.00	0.00	-100.0%
All Others	97	9	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	974	0	9,141,265.80	9,141,265.80	0.00	7,475,634.11	7,475,634.11	-18.2%
c) Committed								
Stabilization Arrangements	975	0 35,857,74	7.89 0.00	35,857,747.89	34,515,343.37	0.00	34,515,343.37	-3.7%
Other Commitments (by Resource/Object)	976	0	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned								
Other Assignments (by Resource/Object)	978	0	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	978	9 2,609,89	0.00	2,609,896.58	3,480,731.58	0.00	3,480,731.58	33.4%
Unassigned/Unappropriated Amount	979	0 1,574,29	(54,316.22)	1,519,974.97	1,574,291.19	(62,724.53)	1,511,566.66	-0.6%

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

21 10215 0000000 Form 01 F8BM28NBZU(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.50	.50
3385	Special Ed: IDEA Early Intervention Grants	.64	.64
5810	Other Restricted Federal	1,795.08	1,795.08
6266	Educator Effectiv eness, FY 2021-22	219,599.69	0.00
6300	Lottery: Instructional Materials	244,876.23	246,371.23
6333	CA Community Schools Partnership Act - Coordination Grant	88,290.62	88,290.62
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74
6500	Special Education	1,263,133.89	1,288,333.89
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,460,379.78	1,460,379.78
6520	Special Ed: Project Workability I LEA	.16	.16
6536	Special Ed: Dispute Prevention and Dispute Resolution	3,280.74	3,280.74
6546	Mental Health-Related Services	124,468.70	124,468.70
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,246.00	7,246.00
7413	A-G Learning Loss Mitigation Grant	1.28	1.28
7425	Expanded Learning Opportunities (ELO) Grant	67,769.73	67,769.73
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	17,965.18	17,965.18
7435	Learning Recovery Emergency Block Grant	139,347.00	139,347.00
7810	Other Restricted State	596,682.88	596,682.88
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	224,557.92	224,557.92
9010	Other Restricted Local	4,665,428.04	3,192,701.04
Total, Restricted Balance		9,141,265.80	7,475,634.11

					F8BM28NBZU(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,067,601.00	19,185,860.00	0.6%
2) Federal Revenue		8100-8299	6,640,580.00	6,942,431.00	4.5%
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			25,708,181.00	26,128,291.00	1.69
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	05 700 404 00	00 400 004 00	
		7400-7499	25,708,181.00	26,128,291.00	1.69
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			25,708,181.00	26,128,291.00	1.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.09
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,599.56	246,599.56	0.09
b) Audit Adjustments		9793	0.00	0.00	0.04
c) As of July 1 - Audited (F1a + F1b)			246,599.56	246,599.56	0.0
d) Other Restatements		9795	0.00	0.00	0.04
e) Adjusted Beginning Balance (F1c + F1d)			246,599.56	246,599.56	0.0
2) Ending Balance, June 30 (E + F1e)			246,599.56	246,599.56	0.09
Components of Ending Fund Balance			1.5, 5.5.1.5.5	,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	200,000.00	200,000.00	0.0
c) Committed		3740	200,000.00	200,000.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
		9760	0.00	0.00	0.0
d) Assigned		0700	40 500 50	40 500 50	0.00
Other Assignments		9780	46,599.56	46,599.56	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.04
G. ASSETS					
1) Cash		04.15	(0		
a) in County Treasury		9110	(9,905,818.30)		
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		

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

					F8BM28NBZU(2024-25)
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,839,629.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(6,066,189.22)		
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	11,112,783.11		
2) Due to Grantor Governments		9590	1.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,112,784.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			(17,178,973.33)		
LCFF SOURCES			(17,170,070.00)		
LCFF Transfers					
Property Taxes Transfers		8097	19,067,601.00	19,185,860.00	0.6%
TOTAL, LCFF SOURCES		0097	19,067,601.00	19,185,860.00	0.6%
			19,067,601.00	19, 105,000.00	0.6%
FEDERAL REVENUE					
Pass-Through Revenues from		0007	0.040.500.00	0.040.404.00	4.50/
Federal Sources		8287	6,640,580.00	6,942,431.00	4.5%
TOTAL, FEDERAL REVENUE			6,640,580.00	6,942,431.00	4.5%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			25,708,181.00	26,128,291.00	1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,640,580.00	6,942,431.00	4.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	19,067,601.00	19,185,860.00	0.6%
To County Offices	6500	7222	0.00	0.00	0.0%
	- 500		1 5.50	5.50	5.570

Marin County Office of Education Marin County

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

21 10215 0000000 Form 10 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			25,708,181.00	26,128,291.00	1.6%
TOTAL, EXPENDITURES			25,708,181.00	26,128,291.00	1.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,067,601.00	19,185,860.00	0.6%
2) Federal Revenue		8100-8299	6,640,580.00	6,942,431.00	4.5%
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			25,708,181.00	26,128,291.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except 7600-			
9) Other Outgo	9000-9999	7699	25,708,181.00	26,128,291.00	1.6%
10) TOTAL, EXPENDITURES			25,708,181.00	26,128,291.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,599.56	246,599.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	246,599.56	246,599.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	246,599.56	246,599.56	0.0%
2) Ending Balance, June 30 (E + F1e)			246,599.56	246,599.56	0.0%
Components of Ending Fund Balance			240,399.30	240,099.00	0.076
a) Nonspendable					
		0744	0.00	0.00	0.00/
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	200,000.00	200,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,599.56	46,599.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Marin County Office of Education Marin County

Budget, July 1 Special Education Pass-Through Fund Exhibit: Restricted Balance Detail

21 10215 0000000 Form 10 F8BM28NBZU(2024-25)

	Resource	Description		2023-24 Estimated Actuals	2024-25 Budget
	6546	Mental Health-Related Services		200,000.00	200,000.00
Total, Restricted Balance			-	200,000.00	200,000.00

					F6BW26NB2U(2024-23
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	246,612.00	252,044.00	2.2%
3) Other State Revenue		8300-8599	422,116.00	250,042.00	-40.8%
4) Other Local Revenue		8600-8799	0.00	4,200.00	New
5) TOTAL, REVENUES			668,728.00	506,286.00	-24.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	25,750.63	25,753.00	0.0%
2) Classified Salaries		2000-2999	219,338.23	196,217.00	-10.5%
3) Employ ee Benefits		3000-3999	109,977.54	98,083.00	-10.8%
4) Books and Supplies		4000-4999	4,728.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	295,993.12	209,360.00	-29.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
7) Other Odigo (excluding Huntrels of Hunteet Oosto)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,565.00	72,413.00	10.4%
9) TOTAL, EXPENDITURES			721,352.52	601,826.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,624.52)	(95,540.00)	81.69
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,624.52)	(95,540.00)	81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,565.97	(42,058.55)	-498.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,565.97	(42,058.55)	-498.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,565.97	(42,058.55)	-498.1%
2) Ending Balance, June 30 (E + F1e)			(42,058.55)	(137,598.55)	227.2%
Components of Ending Fund Balance			, , ,		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.03	.03	0.0%
c) Committed		00	.55	.00	3.37.
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
		9700	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	(42,058.58)	(137,598.58)	227.2%
G. ASSETS 1) Cash					
		0440	(04.000.00)		
a) in County Treasury		9110	(64,836.60)		
The state of		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		

			2023-24	2024-25	Porcont
Description	Resource Codes	Object Codes	Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	78,677.42		
4) Due from Grantor Government		9290	38,080.24		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,921.06		
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	(560.00)		
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			(560.00)		
J. DEFERRED INFLOWS OF RESOURCES			(
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		2300	0.00		
K. FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			52,481.06		
FEDERAL REVENUE			52,101.00		
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	246,612.00	252,044.00	2.2%
	All Other	0290		252,044.00	2.2%
TOTAL, FEDERAL REVENUE			246,612.00	252,044.00	2.270
OTHER STATE REVENUE		8520	0.00	0.00	0.0%
Child Day clearment Assertionments		8530	0.00	0.00	
Child Development Apportionments					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	422,116.00	250,042.00	-40.8%
TOTAL, OTHER STATE REVENUE			422,116.00	250,042.00	-40.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		2224			0.00
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	4,200.00	Nev
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	4,200.00	Nev
TOTAL, REVENUES			668,728.00	506,286.00	-24.3%
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	25,750.63	25,753.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,750.63	25,753.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
California Dent of Education			. '	,	

			F8BM28NBZU(2024-25)	
Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	216,714.37	193,337.00	-10.8%
Clerical, Technical and Office Salaries	2400	2,623.86	2,880.00	9.8%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		219,338.23	196,217.00	-10.5%
EMPLOYEE BENEFITS				
STRS	3101-3102	20,838.00	52,865.00	153.7%
PERS	3201-3202	39,799.02	6,753.00	-83.0%
OASDI/Medicare/Alternative	3301-3302	12,802.00	4,756.00	-62.8%
Health and Welfare Benefits	3401-3402	33,154.52	30,656.00	-7.5%
Unemployment Insurance	3501-3502	123.00	112.00	-8.9%
Workers' Compensation	3601-3602	3,037.00	2,743.00	-9.7%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	224.00	198.00	-11.6%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		109,977.54	98,083.00	-10.8%
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	4,728.00	0.00	-100.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4,728.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	45,073.00	38,526.00	-14.5%
Travel and Conferences	5200	16,700.00	3,700.00	-77.8%
Dues and Memberships	5300	200.00	200.00	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	234,020.12	166,934.00	-28.7%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		295,993.12	209,360.00	-29.3%
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%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				5.07
Transfers of Indirect Costs - Interfund	7350	65,565.00	72,413.00	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	20	65,565.00	72,413.00	10.4%
TOTAL, EXPENDITURES		721,352.52	601,826.00	-16.69
		121,302.52	001,020.00	-10.6%
INTERFUND TRANSFERS INTERFUND TRANSFERS IN				
From: General Fund	8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
	81 60	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	246,612.00	252,044.00	2.2%
3) Other State Revenue		8300-8599	422,116.00	250,042.00	-40.8%
4) Other Local Revenue		8600-8799	0.00	4,200.00	New
5) TOTAL, REVENUES			668,728.00	506,286.00	-24.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		469,817.63	333,924.00	-28.9%
3) Pupil Services	3000-3999		185,969.89	195,489.00	5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,565.00	72,413.00	10.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
0) Other Outer	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			721,352.52	601,826.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,624.52)	(95,540.00)	81.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,624.52)	(95,540.00)	81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,565.97	(42,058.55)	-498.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,565.97	(42,058.55)	-498.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,565.97	(42,058.55)	-498.1%
2) Ending Balance, June 30 (E + F1e)			(42,058.55)	(137,598.55)	227.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	.03	.03	0.0%
c) Committed		3740	.03	.03	3.076
Stabilization Arrangements		9750	0.00	0.00	0.0%
		9750 9760	0.00		0.0%
Other Commitments (by Resource/Object)		9/00	0.00	0.00	0.0%
d) Assigned		0700			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0===			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(42,058.58)	(137,598.58)	227.2%

Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	.03	.03
Total, Restricted Balance		.03	.03

A REVENUES 1) LOFT CONTES 1) LOFT CONTES 1) CO	Description R	esource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1.1.PF # PLATACES	·	esource Codes	Object Codes	Estimated Actuals	Budget	ытегенсе
20 Part Reviews 100 20						
Color Local Revenue S00-6899 S00-089 S						
Display Disp						
STOTAL PERSONNES 300-960 300-960 0.0						
			8600-8799			
1.0 Centified Statems				399,546.00	399,546.00	0.0%
Concession Statement Sta						
15 Propose Reservision 10						
50, Septimina and Other Operating Properatures 5000,6500 5000,0500 300,000 3						
1, Capital Contage 1, 100.0000 1, 100.00000 1, 100.0000 1, 100.0000 1, 100.00000 1, 100.0000						
7. O'DITE CAUGO (cocluding Transfers of Indirect Costs) 700.7788, 190.7409, 400 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
	6) Capital Outlay			6,203,207.00	1,624,327.00	-73.8%
Control Outgo - Transfers of Indirect Cools 7,000 7,996 0,00 0,0	7) Other Outgo (excluding Transfers of Indirect Costs)		· ·	0.00	0.00	0.0%
	8) Other Outno - Transfers of Indirect Costs					
C. EXCESS GREFICIENCY; OF REVENUES OVER EXPENDITURES BEFORE OTHER 1. D. OTHER FINANCING SOURCESUSES 1.) Interfund Transfer In 800 8029 4.0.06.15.00 1.689.781.00 40.74.278. 1.) Interfund Transfer In 800 8029 0.0.0 0.00 0.00 0.00 0.00 0.00 0.00			7300-7399			
MANORISOURCES AND USES (As - 89)				0,300,207.00	1,909,327.00	-09.1 /6
1) Interfund Transfers In 1890,4229 4, 4,08,616 00 1,589,781 00 43.11 1,589,781 00 1,000 1	FINANCING SOURCES AND USES (A5 - B9)			(6,160,661.00)	(1,589,781.00)	-74.2%
### STRENS IN ### STRENS IN ##	D. OTHER FINANCING SOURCES/USES					
b) Transfers Out	1) Interfund Transfers					
2) Other Sources	a) Transfers In		8900-8929	4,308,515.00	1,589,781.00	-63.1%
893-8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	b) Transfers Out		7600-7629	0.00	0.00	0.0%
B) Uses	2) Other Sources/Uses					
3) Contributions 8890-8899	a) Sources		8930-8979	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCESUSES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1) Beginning Fund Balance a) An of July 1 - Unaustied 3) AU 1/2 - Audited (F1a + F1b) 3, 557,966,72 3, 557,966,72 1, 705,810,72 4-52,1% 4) O' Other Restatements 4) AU 1/2 - Audited (F1a + F1b) 4) AU 1/2 - Audited (F1a + F1b) 5) AU 1/2 - Audited (F1a + F1b) 6) AU 1/2 - Audited (F1a + F1b) 7) AU 1/2 - Audited (F1a + F1	b) Uses		7630-7699	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (1,882,146,000) 0.00 -100.0% F. FUND BALANCE, RESERVES a) As of July 1 - Unaudified 9791 3,557,986,72 1,705,810,72 -52,1% b) Audit Adjustments 9793 0.00 0.00 0.00 0.0% c) As of July 1 - Laudited (F1a + F1b) 3,557,986,72 1,705,810,72 -52,1% d) Other Restatements 9796 0.00 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 3,557,986,72 1,705,810,72 -52,1% d) Other Restatements 9796 0.00 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 1,705,810,72 0.0% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.00 Revolving Cash 9719 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 b) Restricted 9710 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9710 0.00 0.00 0.0% Other Commitments 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.00 d) Asserts e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9760 0.00 0.00 0.00 d) Asserts 1) Cash a) In Courtly Treasury 9711 0.00 b) in Banks 9120 0.00 c) Laudited Cash in County Treasury 9711 0.00 b) in Banks 9120 0.00 c) Laudited Cash in County Treasury 9711 0.00 d) Ath Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9711 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00 d) With Fiscal Adjustment to Cash in County Treasury 9713 0.00	3) Contributions		8980-8999	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 3) As of July 1 - Unaudited 3) As of July 1 - Vaulated (Fra. Frb.) b) Audit Adjustments 9781 0) Components 10) Components 10) Components of Ending Fund Balance 11,705,810,72 11,705,810,72 12, Ending Balanca, June 30 (Frb. Frb.) 12) Ending Balanca, June 30 (Frb. Frb.) 13,567,966,72 11,705,810,72 11,705,810,72 12, Ending Balanca, June 30 (Frb. Frb.) 13,567,966,72 11,705,810,72 11,705,810,72 12, Ending Balanca (Frc. Frb.) 13,567,966,72 11,705,810,72 11,705,8	4) TOTAL, OTHER FINANCING SOURCES/USES			4,308,515.00	1,589,781.00	-63.1%
1) Beginning Fund Balance a) As of July 1 - Unaudated 3) 791 1 - Unaudated 3) 797 3 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,146.00)	0.00	-100.0%
1) Beginning Fund Balance a) As of July 1 - Unaudated 3) 791 1 - Unaudated 3) 797 3 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	F. FUND BALANCE, RESERVES					
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
b) Audit Adjustments 9783 0.00 0.00 0.0% 0.0% c) As of July 1 - Audited (F1a + F1b) 3.557,956,72 1.705,810,72 5.2 1.505,010,010,010,010,010,010,010,010,010,	a) As of July 1 - Unaudited		9791	3,557,956.72	1,705,810.72	-52.1%
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance (F1c + F1d) 3,557,956.72 1,705,810.72 1,705,810.72 1,705,810.72 1,705,810.72 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 3,557,956.72 1,705,810			9793	0.00	0.00	0.0%
d) Other Restatements 9795 0.00 0.00 0.0% 0.0% e) Adjusted Beginning Balance (Ft c + Ftd) 3.557,956.72 1.705,810.72 5.21% 5.22 1.705,810.72 1.705,81					1,705,810.72	-52.1%
e) Adjusted Beginning Balance (F1c + F1d) 3,557,956,72 1,705,810,72 5.21.% 2) Ending Balance, June 30 (E + F1e) 1,705,810,72 1,705,810,			9795			
2) Ending Balance, June 30 (E + F1e) 1,705,810.72 1,705,810.72 0.0% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.00 0.0% 0.0% 0.00 0.00 0.00 0.0% 0.0% 0.00 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.00 0.0% 0.0% 0.0% 0.00 0.0% 0.0% 0.00 0.0% 0.0% 0.0% 0.00 0.0% 0						
Components of Ending Fund Balance						
a) Nonspendable Rev olving Cash 9711 0.00 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 0.0% b) Restricted 9740 0.00 0.00 0.00 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% C) Hose Committed 9750 0.00 0.00 0.00 0.0% C) Hose Committed 9750 0.00 0.00 0.00 0.0% C) Assigned Unappropriated Reserve for Economic Uncertainties 9750 0.00 0.00 0.00 0.0% C) Assets C) Unassigned/Unappropriated Reserve for Economic Uncertainties 9750 0.00 0.00 0.00 0.0% C) ASSETS C) G. ASSETS C) Fair Value Adjustment to Cash in County Treasury 9110 0.05, 355,396.43 C) Fair Value Adjustment to Cash in County Treasury 9111 0.00 D) in Banks 9120 0.00 C) in Rev olving Cash Account 9130 0.00 C) in Rev olving Cash Account 9130 0.00 C) Cllections Awaiting Deposit 9140 0.00 C) Collections Awaiting Deposit 9140 0.00				1,700,010.12	1,700,010.72	0.070
Revolving Cash 9711 0.00						
Stores 9712 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.0% b) Restricted 9740 0.00 0.00 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% Stabilization Arrangements 9750 0.00 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.00 0.0% d) Assigned 9780 1,705,810.72 1,705,810.72 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0% G. ASSETS 1) Cash 9110 2,355,396.43 a) in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00			9711	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 535 0.00 0.00 0.0% Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% d) Assigned 9780 1,705,810.72 1,705,810.72 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0% G. ASSETS 1) Cash 9790 0.00 0.00 0.0% d. ASSETS 1) Fair Value Adjustment to Cash in County Treasury 9110 2,355,396.43 1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
All Others 9719 0.00 0.00 0.0% 0.0% b) Restricted 9740 0.00 0.00 0.00 0.0% 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.						
b) Restricted 9740 0.00 0.00 0.00 0.0% c) Committed						
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
Stabilization Arrangements 9750 0.00			9740	0.00	0.00	0.0%
Other Commitments 9760 0.00 0.00 0.00 0.0% d) Assigned Other Assignments 9780 1,705,810.72 1,705,810.72 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.0			0750	0.00	0.00	0.604
d) Assigned Other Assignments 9780 1,705,810.72 1,705,810.72 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0% G. ASSETS 1) Cash a) in County Treasury 9110 2,355,396.43 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
Other Assignments 9780 1,705,810.72 1,705,810.72 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0% G. ASSETS 1) Cash a) in County Treasury 9110 2,355,396.43 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00			9/60	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0% G. ASSETS 1) Cash a) in County Treasury 9110 2,355,396.43 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
G. ASSETS 1) Cash a) in County Treasury 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						
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Rev olv ing Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit			9790	0.00	0.00	0.0%
a) in County Treasury 9110 2,355,396.43 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Rev olv ing Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00	G. ASSETS					
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						
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						
c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						
d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00	b) in Banks		9120			
e) Collections Awaiting Deposit 9140 0.00	c) in Revolving Cash Account		9130	0.00		
	d) with Fiscal Agent/Trustee		9135	0.00		
2) Investments 9150 0.00	e) Collections Awaiting Deposit		9140	0.00		
·	2) Investments		9150	0.00		

Description F	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,355,396.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,355,396.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	339,546.00	339,546.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0000	339,546.00	339,546.00	0.0%
OTHER STATE REVENUE			300,010.00	000,010.00	0.07
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0000	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	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	60,000.00	60,000.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	0.09
TOTAL, REVENUES			399,546.00	399,546.00	0.09
CLASSIFIED SALARIES			300,010.00	000,010.00	0.07
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		_000	0.00	0.00	0.09
EMPLOYEE BENEFITS			0.00	0.00	0.0
STRS		3101-3102	0.00	0.00	0.09
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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	15,000.00	New
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	40,000.00	New
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	357,000.00	310,000.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			357,000.00	350,000.00	-2.0%
CAPITAL OUTLAY					
Land Improvements		6170	95,065.00	100,000.00	5.2%
Buildings and Improvements of Buildings		6200	6,108,142.00	1,524,327.00	-75.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,203,207.00	1,624,327.00	-73.8%
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)		7400	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,560,207.00	1,989,327.00	-69.7%
			0,300,207.00	1,909,327.00	-09.7 /0
INTERFUND TRANSFERS INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,308,515.00	1,589,781.00	-63.1%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	4,308,515.00	1,589,781.00	-63.1%
INTERFUND TRANSFERS OUT			4,300,313.00	1,369,761.00	-03.176
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES					
Long-Term Debt Proceeds		8972	0.00	0.00	0.0%
Proceeds from Leases Proceeds from SBITAs					0.0%
		8974	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		70			
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)			4,308,515.00	1,589,781.00	-63.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	339,546.00	339,546.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			399,546.00	399,546.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,560,207.00	1,989,327.00	-69.7%
		Except 7600-	5,555,255	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,560,207.00	1,989,327.00	-69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,160,661.00)	(1,589,781.00)	-74.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,308,515.00	1,589,781.00	-63.1%
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			4,308,515.00	1,589,781.00	-63.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,146.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			(, , , , , , , , , , , , , , , , , , ,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,557,956.72	1,705,810.72	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0700	3,557,956.72	1,705,810.72	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
		9795	3,557,956.72	1,705,810.72	-52.1%
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)					-52.1%
			1,705,810.72	1,705,810.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,705,810.72	1,705,810.72	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%

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

21 10215 0000000 Form 14 F8BM28NBZU(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

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

21 10215 0000000 Form 17 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES		-		-	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,742.00	0.00	-100.0%
5) TOTAL, REVENUES			1,742.00	0.00	-100.09
B. EXPENDITURES			1,7 12.00	5.00	100.07
Certificated Salaries		1000-1999	0.00	0.00	0.09
Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee 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
o) Capital Outlay		7100-7299,	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		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	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			4.740.00	2.22	100.00
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			1,742.00	0.00	-100.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	50,000.00	0.00	-100.0
2) Other Sources/Uses		7000-7029	30,000.00	0.00	-100.0
		8930-8979	0.00	0.00	0.09
a) Sources			0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,258.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,436.30	101,178.30	-32.39
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			149,436.30	101,178.30	-32.3
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			149,436.30	101,178.30	-32.3
2) Ending Balance, June 30 (E + F1e)			101,178.30	101,178.30	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
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	101,178.30	101,178.30	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS					
1) Cash					
a) in County Treasury		9110	153,565.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00		

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

21 10215 0000000 Form 17 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			153,565.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			153,565.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,742.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,742.00	0.00	-100.0%
TOTAL, REVENUES			1,742.00	0.00	-100.0%
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	50,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(50,000.00)	0.00	-100.0%

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

21 10215 0000000 Form 17 F8BM28NBZU(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,742.00	0.00	-100.0%
5) TOTAL, REVENUES			1,742.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
O) Other Order	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,742.00	0.00	-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	50,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,258.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,436.30	101,178.30	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,436.30	101,178.30	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,436.30	101,178.30	-32.3%
2) Ending Balance, June 30 (E + F1e)			101,178.30	101,178.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	101,178.30	101,178.30	0.0%
e) Unassigned/Unappropriated		2.00	.5.,5.00	.5.,5.00	3.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

21 10215 0000000 Form 17 F8BM28NBZU(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

					F6BM26NB2U(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	791,472.00	805,472.00	1.89
5) TOTAL, REVENUES			791,472.00	805,472.00	1.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	175,732.00	175,732.00	0.09
3) Employ ee Benefits		3000-3999	45,220.00	63,245.00	39.9
4) Books and Supplies		4000-4999	3,850.00	3,850.00	0.0
5) Services and Other Operating Expenditures		5000-5999	425,405.00	425,405.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
7) Other Outgo (excluding Haristers of Hallest Oosto)		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			650,207.00	668,232.00	2.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,265.00	137,240.00	-2.89
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	0.09
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,265.00	137,240.00	-2.89
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	861,895.97	1,003,160.97	16.49
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			861,895.97	1,003,160.97	16.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			861,895.97	1,003,160.97	16.4
2) Ending Balance, June 30 (E + F1e)			1,003,160.97	1,140,400.97	13.7
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	7,300.00	0.00	-100.09
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	149,333.37	68,850.37	-53.9°
c) Committed		5.40	140,000.07	00,000.07	35.9
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
		3100	0.00	0.00	0.0
d) Assigned Other Assignments		9780	846,527.60	1,071,550.60	26.6
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS 1) Cash					
		0440	000 550 70		
a) in County Treasury		9110	683,556.70		
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		

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
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	7,300.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			690,856.70		
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	46.20		
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			46.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			690,810.50		
OTHER STATE REVENUE			551,51515		
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	7111 011101	0000	0.00	0.00	0.09
OTHER LOCAL REVENUE			0.00	0.00	0.07
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	14,000.00	Nev
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
		0002	0.00	0.00	0.07
Other Local Revenue		0000	704 470 00	704 470 00	0.00
All Other Local Revenue TOTAL, OTHER LOCAL REVENUE		8699	791,472.00	791,472.00	0.09
			791,472.00	805,472.00	1.89
TOTAL, REVENUES			791,472.00	805,472.00	1.89
CERTIFICATED SALARIES		4400	0.00	0.00	0.00
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES		_			
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	175,732.00	175,732.00	0.0
TOTAL, CLASSIFIED SALARIES			175,732.00	175,732.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	32,015.00	47,536.00	48.5
OASDI/Medicare/Alternative		3301-3302	11,475.00	13,443.00	17.29
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	75.00	88.00	17.39
Workers' Compensation		3601-3602	1,655.00	2,178.00	31.69
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
california Dent of Education					ı

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS		45,220.00	63,245.00	39.9%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	1,250.00	1,250.00	0.0%
Noncapitalized Equipment	4400	2,600.00	2,600.00	0.0%
Food	4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		3,850.00	3,850.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Dues and Memberships	5300	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	425,405.00	425,405.00	0.0
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		425,405.00	425,405.00	0.09
CAPITAL OUTLAY		.,	1, 11	
Land	6100	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY	0000	0.00	0.00	0.09
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	.200	0.00	0.00	0.0
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)	7439	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7000	0.00	0.00	0.09
TOTAL, EXPENDITURES		650,207.00	668,232.00	2.89
INTERFUND TRANSFERS		050,207.00	000,232.00	2.07
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	7010	0.00	0.00	0.09
OTHER SOURCES/USES		0.00	0.00	0.0
SOURCES				
All Other Financing Sources	8979	0.00	0.00	0.09
(c) TOTAL, SOURCES	0010	0.00	0.00	0.09
USES		0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.0
	1033	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.0
CONTRIBUTIONS Contributions from Unrestricted Payanues	9090	0.00	0.00	0.00
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0
(-b+c-d+e)		0.00	0.00	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	791,472.00	805,472.00	1.8%
5) TOTAL, REVENUES			791,472.00	805,472.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		650,207.00	668,232.00	2.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			650,207.00	668,232.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,265.00	137,240.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,265.00	137,240.00	-2.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	861,895.97	1,003,160.97	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			861,895.97	1,003,160.97	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			861,895.97	1,003,160.97	16.4%
2) Ending Balance, June 30 (E + F1e)			1,003,160.97	1,140,400.97	13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	7,300.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	149,333.37	68,850.37	-53.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	846,527.60	1,071,550.60	26.6%
e) Unassigned/Unappropriated			,.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

21 10215 0000000 Form 19 F8BM28NBZU(2024-25)

	Resource	Description		2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	1	49,333.37	68,850.37
Total, Restricted Balance				49,333.37	68,850.37

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	165.00	300.00	81.89
5) TOTAL, REVENUES			165.00	300.00	81.89
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) Employ ee 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)			165.00	300.00	81.89
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	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165.00	300.00	81.89
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142.19	307.19	116.09
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			142.19	307.19	116.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			142.19	307.19	116.0
2) Ending Balance, June 30 (E + F1e)			307.19	607.19	97.7
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.04
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			3.30	3.30	3.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0.00	3.00	0.00	0.0
Other Assignments		9780	307.19	607.19	97.7
e) Unassigned/Unappropriated		0,00	307.19	007.19	31.1
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9799	0.00	0.00	0.0
G. ASSETS		3130	0.00	0.00	0.0
1) Cash					
11 (00)		9110	532.37		
		9110	532.37		
a) in County Treasury		0444	0.00		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9120	0.00		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury					

		2022.04	2024.05	D
Description Resource C	odes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Gov ernment	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		532.37		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	0400	0.00		
		0.00		
I. LIABILITIES	0500	0.00		
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		532.37		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	0200	0.00	0.00	0.0%
		0.00	0.00	0.070
OTHER STATE REVENUE	0545	0.00	0.00	0.00%
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	165.00	300.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		165.00	300.00	81.8%
TOTAL, REVENUES		165.00	300.00	81.8%
CLASSIFIED SALARIES		103.00	300.00	01.070
	2200	0.00	0.00	0.0%
Classified Support Salaries			0.00	
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%
Unemploy ment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPER, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: 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%
OTHER SOURCES/USES			0.00	0.00	0.070
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources		5555	5.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Budget, July 1 County School Facilities Fund Expenditures by Object

21 10215 0000000 Form 35 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

				F8BM28NB2U(2024-25	
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	165.00	300.00	81.8%
5) TOTAL, REVENUES			165.00	300.00	81.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			165.00	300.00	81.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165.00	300.00	81.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142.19	307.19	116.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142.19	307.19	116.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0700	142.19	307.19	116.0%
2) Ending Balance, June 30 (E + F1e)			307.19	607.19	97.7%
Components of Ending Fund Balance			007.10	007.10	07.77
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash		9711 9712	0.00	0.00	0.0%
Stores				0.00	
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		0===			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	307.19	607.19	97.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

21 10215 0000000 Form 35 F8BM28NBZU(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

Description		Obl. (C.)	2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	122,003.00	300,000.00	145.99
5) TOTAL, REVENUES			122,003.00	300,000.00	145.99
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) Employ ee 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	205,000.00	205,000.00	0.0
6) Capital Outlay		6000-6999	435,365.00	435,365.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
9) Other Outre. Transfers of Indirect Costs					
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			640,365.00	640,365.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(518,362.00)	(340,365.00)	-34.3
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	4,308,515.00	1,589,781.00	-63.19
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			(4,308,515.00)	(1,589,781.00)	-63.19
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,826,877.00)	(1,930,146.00)	-60.09
F. FUND BALANCE, RESERVES			(1,020,01110)	(1,000,11000)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,867,933.13	11,041,056.13	-30.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3730	15,867,933.13	11,041,056.13	-30.4
d) Other Restatements		9795	0.00	0.00	0.0
,		3733	15,867,933.13		-30.4
e) Adjusted Beginning Balance (F1c + F1d)				11,041,056.13 9,110,910.13	
2) Ending Balance, June 30 (E + F1e)			11,041,056.13	9,110,910.13	-17.5
Components of Ending Fund Balance					
a) Nonspendable		0744	2.00		0.00
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	11,041,056.13	9,110,910.13	-17.5
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,202,719.96		
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		
		9140	0.00		

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,202,719.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,202,719.96		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
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	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	122,003.00	300,000.00	145.99
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			122,003.00	300,000.00	145.99
TOTAL, REVENUES			122,003.00	300,000.00	145.99
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
		3501-3502	0.00	0.00	0.0
Unemployment Insurance Workers' Compensation					
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.09

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

					F8BM28NBZU(2024-25)	
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.09	
Materials and Supplies		4300	0.00	0.00	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.09	
Travel and Conferences		5200	0.00	0.00	0.09	
Insurance		5400-5450	0.00	0.00	0.09	
Operations and Housekeeping Services		5500	0.00	0.00	0.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09	
Professional/Consulting Services and Operating Expenditures		5800	205,000.00	205,000.00	0.0%	
Communications		5900	0.00	0.00	0.09	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,000.00	205,000.00	0.09	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.09	
Land Improvements		6170	0.00	0.00	0.09	
Buildings and Improvements of Buildings		6200	435,365.00	435,365.00	0.09	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09	
Equipment		6400	0.00	0.00	0.09	
Equipment Replacement		6500	0.00	0.00	0.09	
Lease Assets		6600	0.00	0.00	0.09	
Subscription Assets		6700	0.00	0.00	0.09	
TOTAL, CAPITAL OUTLAY			435,365.00	435,365.00	0.09	
OTHER OUTGO (excluding Transfers of Indirect Costs)			,			
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.09	
To County Offices		7212	0.00	0.00	0.09	
To JPAs		7213	0.00	0.00	0.09	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.09	
Other Debt Service - Principal		7439	0.00	0.00	0.09	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		. 100	0.00	0.00	0.09	
TOTAL, EXPENDITURES			640,365.00	640,365.00	0.09	
INTERFUND TRANSFERS			0-0,000.00	0-0,000.00	0.07	
INTERFUND TRANSFERS IN						
From: General Fund/CSSF		8912	0.00	0.00	0.09	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09	
(a) TOTAL, INTERFUND TRANSFERS IN		55.5	0.00	0.00	0.0	
INTERFUND TRANSFERS OUT			5.30	5.30	3.0	
To: General Fund/CSSF		7612	0.00	0.00	0.09	
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	4,308,515.00	1,589,781.00	-63.19	
(b) TOTAL, INTERFUND TRANSFERS OUT		. 313	4,308,515.00	1,589,781.00	-63.1	
OTHER SOURCES/USES			1,000,010.00	1,000,101.00	55.1	
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0	
Other Sources		2300	0.00	0.00	0.0	
Long-Term Debt Proceeds						
		8971	0.00	0.00		
Proceeds from Leases				0.00	0.0	
Proceeds from Leases		8972	0.00	0.00	0.0	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09	

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

21 10215 0000000 Form 40 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,308,515.00)	(1,589,781.00)	-63.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	122,003.00	300,000.00	145.9%
5) TOTAL, REVENUES			122,003.00	300,000.00	145.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		640,365.00	640,365.00	0.0%
		Except 7600-	2.13,2121.22	211,223.22	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			640,365.00	640,365.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(518,362.00)	(340,365.00)	-34.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,308,515.00	1,589,781.00	-63.1%
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			(4,308,515.00)	(1,589,781.00)	-63.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,826,877.00)	(1,930,146.00)	-60.0%
F. FUND BALANCE, RESERVES			, , , ,	,,,,,	
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,867,933.13	11,041,056.13	-30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5.33	15,867,933.13	11,041,056.13	-30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9195	15,867,933.13	11,041,056.13	-30.4%
2) Ending Balance, June 30 (E + F1e)			11,041,056.13	9,110,910.13	-17.5%
Components of Ending Fund Balance			11,041,030.13	3,110,310.13	-17.5%
a) Nonspendable					
		0744	0.00	0.00	0.000
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,041,056.13	9,110,910.13	-17.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

21 10215 0000000 Form 40 F8BM28NBZU(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

Description .	Dana C :	Obj. 10	2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,812,812.00	3,052,853.00	8.5%
5) TOTAL, REVENUES			2,812,812.00	3,052,853.00	8.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	1,143,246.04	1,275,842.00	11.69
3) Employ ee Benefits		3000-3999	537,818.00	660,664.00	22.89
4) Books and Supplies		4000-4999	170,538.00	195,000.00	14.3
5) Services and Other Operating Expenses		5000-5999	2,019,574.00	1,601,882.00	-20.7
6) Depreciation and Amortization		6000-6999	135,000.00	135,000.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			4,006,176.04	3,868,388.00	-3.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
D. OTHER FINANCING SOURCES/USES			(1,193,364.04)	(815,535.00)	-31.79
I) Interfund Transfers					
a) Transfers In		8900-8929	576,532.00	580,532.00	0.79
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
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		0000 0000	576,532.00	580,532.00	0.79
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(616,832.04)	(235,003.00)	-61.99
F. NET POSITION			(010,002.04)	(200,000.00)	01.07
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,700,600.85	3,083,768.81	-16.79
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0.00	3,700,600.85	3,083,768.81	-16.7
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Net Position (F1c + F1d)		3700	3,700,600.85	3,083,768.81	-16.7
2) Ending Net Position, June 30 (E + F1e)			3,083,768.81	2,848,765.81	-7.69
Components of Ending Net Position			3,003,700.01	2,040,703.01	-7.0
a) Net Investment in Capital Assets		9796	3,061,211.59	2,743,765.81	-10.4°
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	22,557.22	105,000.00	365.59
G. ASSETS		9790	22,551.22	103,000.00	303.3
1) Cash					
a) in County Treasury		9110	(336,080.78)		
The state of		9111	0.00		
b) in Banks		9120	32,843.93		
			5,150.00		
c) in Revolving Cash Account d) with Fiscal Acent/Trustee		9130 9135	5,150.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135	0.00		
2) Investments		9150 9200	0.00		
3) Accounts Receivable 4) Due from Granter Covernment		9200 9290	320,218.18		
4) Due from Grantor Government		9290 9310	0.00		
5) Due from Other Funds			0.00		
6) Stores		9320	2,958.46		
7) Prepaid Expenditures		9330	247.58		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	861,280.33		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,561,675.91		
e) Accumulated Depreciation - Buildings		9435	(2,274,346.23)		
f) Equipment		9440	569,400.47		
g) Accumulated Depreciation - Equipment		9445	(331,019.67)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,086,548.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,512.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	(71,658.46)		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(60, 145.55)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			3,146,694.51		
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	1,198,291.00	1,225,256.00	2.39
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	0.00	1,500.00	Nev
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	1,594,331.00	1,804,743.00	13.29
Other Local Revenue					
All Other Local Revenue		8699	20,190.00	21,354.00	5.89
TOTAL, OTHER LOCAL REVENUE			2,812,812.00	3,052,853.00	8.5%
TOTAL, REVENUES			2,812,812.00	3,052,853.00	8.59
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
			2.30	2.50	3.0
CLASSIFIED SALARIES					

Description Resource Codes	S Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	384,457.65	429,539.00	11.7%
Classified Supervisors' and Administrators' Salaries	2300	364,445.75	380,781.00	4.5%
Clerical, Technical and Office Salaries	2400	98,917.68	119,626.00	20.9%
Other Classified Salaries	2900	128,850.00	135,000.00	4.8%
TOTAL, CLASSIFIED SALARIES		1,143,246.04	1,275,842.00	11.69
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	252,417.00	344,034.00	36.3%
OASDI/Medicare/Alternative	3301-3302	83,830.00	95,721.00	14.29
Health and Welfare Benefits	3401-3402	185,415.00	201,707.00	8.89
Unemploy ment Insurance	3501-3502	798.00	639.00	-19.9 ^c
Workers' Compensation	3601-3602	13,966.00	15,757.00	12.89
OPEB, Allocated	3701-3702	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	1,392.00	1,306.00	-6.29
Other Employee Benefits	3901-3902	0.00	1,500.00	Ne:
TOTAL, EMPLOYEE BENEFITS	0001 0002	537,818.00	660,664.00	22.89
		337,010.00	000,004.00	22.07
BOOKS AND SUPPLIES Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	160,658.00	187,000.00	16.49
Noncapitalized Equipment	4400	6,380.00	5,000.00	-21.69
Food	4700	3,500.00	3,000.00	-14.39
TOTAL, BOOKS AND SUPPLIES		170,538.00	195,000.00	14.39
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	2,843.00	6,000.00	111.09
Dues and Memberships	5300	211.00	1,000.00	373.9%
Insurance	5400-5450	23,555.00	26,269.00	11.5%
Operations and Housekeeping Services	5500	211,395.00	187,500.00	-11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	35,371.00	38,500.00	8.89
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	71,221.00	71,221.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	1,674,144.00	1,270,558.00	-24.19
Communications	5900	834.00	834.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		2,019,574.00	1,601,882.00	-20.7%
DEPRECIATION AND AMORTIZATION				
Depreciation Expense	6900	135,000.00	135,000.00	0.0%
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION		135,000.00	135,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
TOTAL, EXPENSES		4,006,176.04	3,868,388.00	-3.4%
INTERFUND TRANSFERS			,	
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	576,532.00	580,532.00	0.79
(a) TOTAL, INTERFUND TRANSFERS IN		576,532.00	580,532.00	0.7
INTERFUND TRANSFERS OUT		5.5,552.00	555,552.00	0.7
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	7019	0.00	0.00	0.0
		0.00	0.00	0.0
CONTRIBUTIONS Contributions from Unrestricted Revenues	9090	0.00	0.00	0.0
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)		576,532.00	580,532.00	0.7

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	2,812,812.00	3,052,853.00	8.5%
5) TOTAL, REVENUES			2,812,812.00	3,052,853.00	8.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,006,176.04	3,868,388.00	-3.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES		7099	4,006,176.04	3,868,388.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,193,364.04)	(815,535.00)	-31.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	576,532.00	580,532.00	0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			576,532.00	580,532.00	0.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(616,832.04)	(235,003.00)	-61.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,700,600.85	3,083,768.81	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,700,600.85	3,083,768.81	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,700,600.85	3,083,768.81	-16.7%
2) Ending Net Position, June 30 (E + F1e)			3,083,768.81	2,848,765.81	-7.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,061,211.59	2,743,765.81	-10.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,557.22	105,000.00	365.5%

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

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ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Net Position0.000.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	35,228.00	47,000.00	33.4
5) TOTAL, REVENUES			35,228.00	47,000.00	33.4
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	59,677.00	47,000.00	-21.2
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			59,677.00	47,000.00	-21.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,449.00)	0.00	-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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,449.00)	0.00	-100.0
F. NET POSITION			(, , , , , , , , , , , , , , , , , , ,		
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,308,183.16	1,283,734.16	-1.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,308,183.16	1,283,734.16	-1.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			1,308,183.16	1,283,734.16	-1.9
2) Ending Net Position, June 30 (E + F1e)			1,283,734.16	1,283,734.16	0.0
Components of Ending Net Position			1,200,704.10	1,200,704.10	0.0
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position		9790	1,283,734.16	1,283,734.16	0.0
G. ASSETS		9790	1,263,734.16	1,263,734.16	0.0
1) Cash					
a) in County Treasury		9110	1,280,223.30		
The county Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111			
b) in Banks		9110	0.00		
•			0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

-			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
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		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,280,223.30		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,280,223.30		
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		2024	0.00	2.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	13,048.00	25,000.00	91.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,180.00	22,000.00	-0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue		2000	0.00	2.00	
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			35,228.00	47,000.00	33.49
TOTAL, REVENUES			35,228.00	47,000.00	33.49
CERTIFICATED SALARIES			_		_
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
ICLIAL CLICATED CALADIES			0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES					****

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.07.
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		0.0%
		4400		0.00	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	59,677.00	47,000.00	-21.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			59,677.00	47,000.00	-21.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			59,677.00	47,000.00	-21.2%
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		. 3.0	0.00	0.00	0.0%
CONTRIBUTIONS			3.00	3.00	3.076
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
		8990			
Contributions from Restricted Revenues		0990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	35,228.00	47,000.00	33.4%
5) TOTAL, REVENUES			35,228.00	47,000.00	33.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		59,677.00	47,000.00	-21.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			59,677.00	47,000.00	-21.2%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(24,449.00)	0.00	-100.0%
•		2000 2000			0.00/
a) Transfers In b) Transfers Out		8900-8929 7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7023	0.00	0.00	0.070
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		0900-0999	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,449.00)	0.00	-100.0%
F. NET POSITION			(24,449.00)	0.00	-100.0%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,308,183.16	1,283,734.16	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	1,308,183.16	1,283,734.16	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
		9795	1,308,183.16	1,283,734.16	-1.9%
e) Adjusted Beginning Net Position (F1c + F1d)					0.0%
2) Ending Net Position, June 30 (E + F1e)			1,283,734.16	1,283,734.16	0.0%
Components of Ending Net Position		0700	2.22	0.00	2 22
a) Net Investment in Capital Assets		9796	0.00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,283,734.16	1,283,734.16	0.0

Marin County Office of Education Marin County

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

21 10215 0000000 Form 67 F8BM28NBZU(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Net Position0.000.00

21 10215 0000000 Form 76 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION	(A3 - B3)		0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position			_	_	
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	58,900.99		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			58,900.99		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	60,624.00		
4) TOTAL, LIABILITIES			60,624.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			(1,723.01)		

21 10215 0000000 Form 76 F8BM28NBZU(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	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	_					
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	6.58	6.58	6.58	6.58	6.58	6.58
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	25.61	25.61	25.61	25.61	25.61	25.61
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	32.19	32.19	32.19	32.19	32.19	32.19
2. District Funded County Program ADA						
a. County Community Schools	33.99	33.99	33.99	33.99	33.99	33.99
b. Special Education-Special Day Class	193.60	193.60	193.60	193.60	193.60	193.60
c. Special Education-NPS/LCI	6.38	6.38	6.38	6.38	6.38	6.38
d. Special Education Extended Year	13.52	13.52	13.52	13.52	13.52	13.52
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)	247.49	247.49	247.49	247.49	247.49	247.49
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	279.68	279.68	279.68	279.68	279.68	279.68
4. Adults in Correctional Facilities		_				
5. County Operations Grant ADA	28,721.54	28,721.54	28,721.54	28,721.54	28,721.54	28,721.54
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

21 10215 0000000 Form A F8BM28NBZU(2024-25)

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	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 the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 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	6.36	6.36	6.36	6.36	6.36	6.36
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.30	.30	.30	.30	.30	.30
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	6.66	6.66	6.66	6.66	6.66	6.66
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	6.66	6.66	6.66	6.66	6.66	6.66
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	l in Fund 09 or Fun	d 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)	6.66	6.66	6.66	6.66	6.66	6.66

		Restatements	Balance July 1	Increases	Decreases	Balance June 30
Governmental Activities:			1			
Capital assets not being depreciated:						
Land	1,822,750.00		1,822,750.00			1,822,750.00
Work in Progress	522,869.24		522,869.24			522,869.24
Total capital assets not being depreciated	2,345,619.24	0.00	2,345,619.24	0.00	0.00	2,345,619.24
Capital assets being depreciated:						
Land Improvements	703,354.03		703,354.03			703,354.03
Buildings	17,303,632.13	22,600.00	17,326,232.13	205,700.00		17,531,932.13
Equipment	3,440,142.81	(16,471.00)	3,423,671.81			3,423,671.81
Total capital assets being depreciated	21,447,128.97	6,129.00	21,453,257.97	205,700.00	0.00	21,658,957.97
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(9,564,137.94)		(9,564,137.94)	(562,374.00)		(10,126,511.94)
Equipment	(2,870,723.00)	(5.00)	(2,870,728.00)	(106,781.00)		(2,977,509.00)
Total accumulated depreciation	(12,434,860.94)	(5.00)	(12,434,865.94)	(669,155.00)	0.00	(13,104,020.94)
Total capital assets being depreciated, net excluding lease and subscription assets	9,012,268.03	6,124.00	9,018,392.03	(463,455.00)	0.00	8,554,937.03
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	11,357,887.27	6,124.00	11,364,011.27	(463,455.00)	0.00	10,900,556.27
Business-Type Activities:	11,001,001.21	5,121.00	11,001,011.21	(100,100.00)	0.00	10,000,000.27
Capital assets not being depreciated:						
Land	1,674,221.00		1,674,221.00			1,674,221.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,674,221.00	0.00	1,674,221.00	0.00	0.00	1,674,221.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	3,422,955.91	2.00	3,422,957.91	70,000.00		3,492,957.91
Equipment	569,399.70		569,399.70			569,399.70
Total capital assets being depreciated	3,992,355.61	2.00	3,992,357.61	70,000.00	0.00	4,062,357.61
Accumulated Depreciation for:						
Land Improv ements			0.00			0.00
Buildings	(2,274,346.30)		(2,274,346.30)	(100,000.00)		(2,374,346.30)
Equipment	(331,019.67)	2,476.00	(328,543.67)	(5,000.00)		(333,543.67)
Total accumulated depreciation	(2,605,365.97)	2,476.00	(2,602,889.97)	(105,000.00)	0.00	(2,707,889.97)
Total capital assets being depreciated, net excluding lease and subscription assets	1,386,989.64	2,478.00	1,389,467.64	(35,000.00)	0.00	1,354,467.64
Lease Assets			0.00	, ,		0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets	5.00	3.30	0.00	5.50	3.30	0.00
Accumulated amortization for subscription assets			0.00			0.00
	2	0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00					

Budget, July 1 FINANCIAL REPORTS 2024-25 Budget County Office of Education Certification

21 10215 0000000 Form CB F8BM28NBZU(2024-25)

Printed: 6/7/2024 12:23 PM

ANNUAL BUDGET RE	EPORT:				
July 1, 2024 Budget A	doption				
and Accountabilit	y Plan (LCAP) or annual	update to the LCAP that will	be effective for the budget	iltures necessary to implement the Local Control year. The budget was filed and adopted ctions 1620, 1622, 33129, 52066, 52067, and	
Public Hearing:			Adoption Date:	June 25, 2024	
Place:	Marin County Office of	Education	Signed:		
Date:	June 11, 2024			Clerk/Secretary of the County Board	
Time:	3:30 PM			(Original signature required)	
Contact person for ad	ditional information on the Name:	Breean Brown			
	Title:	Interim Assistant Superinter	ndent, Business Services		
	Telephone:	415-499-5835			
	E-mail:	bbrown@marinschools.org			
To update our mailing	database, please comple	te the following:			
	Superintendent's Name:	John Carroll			
Chief Bu	siness Official's Name:	Paula Rigney			
	CBO's Title:	Senior Director of Business	Serv ices		
	CBO's Telephone:	415-499-5880			

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.

CRITER	RIA AND STANDARDS		Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	х	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		х
2	Local Control Funding Formula (LCFF) Rev enue	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.		х
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	х	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	х	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	х	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	

Budget, July 1 FINANCIAL REPORTS 2024-25 Budget County Office of Education Certification

SUPPLI	EMENTAL INFORMATIO	N	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
SUPPLI	EMENTAL INFORMATIO	N (continued)	No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 	x	
S7a	Postemploy ment Benefits Other than	Does the county office provide postemployment benefits other than pensions (OPEB)?		х
	Pensions	 If yes, are they lifetime benefits? 		Х
		 If yes, do benefits continue beyond age 65? 		X
		 If yes, are benefits funded by pay-as-you-go? 	x	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		х
		Classified? (Section S8B, Line 1)		х
		 Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	 Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		x
		 Adoption date of the LCAP or an update to the LCAP 	06/2	5/2024
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?		х
ADDITI	ONAL FISCAL INDICAT	ORS	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 pay roll 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?	х	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		х
ADDITI	ONAL FISCAL INDICAT	ORS (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?		х

Marin County Office of Education Marin County

Budget, July 1 2024-25 Budget WORKERS' COMPENSATION CERTIFICATION

21 10215 0000000 Form CC F8BM28NBZU(2024-25)

ANNOAL OLI	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION C			
information to	Education Code Section 42141, if a county office of education is self-insured for the governing board of the county board of education regarding the estimated intendent of Public Instruction the amount of money, if any, that has been rese	accrued but unfunded cost of thos	e claims. The county board	of education annually sha
To the Superir	intendent of Public Instruction:			
(Our county office of education is self-insured for workers' compensation claim	s as defined in Education Code Sec	etion 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 claim This county office of education is not self-insured for workers' compensation of	•	llowing information:	
	This county office of education is self-insured for workers' compensation claim This county office of education is not self-insured for workers' compensation c	laims.	llowing information: ate of Meeting: June 24, 2	024
1	, ·	laims.	v	024
1	This county office of education is not self-insured for workers' compensation c	laims.	v	024
Signed	This county office of education is not self-insured for workers' compensation of the Clerk/Secretary of the Governing Board	laims.	v	024
Signed	This county office of education is not self-insured for workers' compensation c Clerk/Secretary of the Governing Board (Original signature required)	laims.	v	024
Signed Signed For additional	This county office of education is not self-insured for workers' compensation of the Governing Board (Original signature required) I information on this certification, please contact:	laims.	v	024
Signed For additional Name:	This county office of education is not self-insured for workers' compensation of Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Breean Brown	laims.	v	024

Budget, July 1 2023-24 Estimated Actuals Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	139,003.93	(139,003.93)	0.00	0.00	0.00	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	358,485.55		358,485.55			358,485.55	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	497,489.48	(139,003.93)	358,485.55	0.00	0.00	358,485.55	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-ty pe activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Funds 01, 09, and 62					
Section I - Expenditures	Goals	Functions	Objects	2023-24 Expenditures		
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	64,015,792.12		
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	2,411,123.18		
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	673.00		
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	429,641.00		
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	139,004.00		
4. Other Transfers Out	All	9200	7200- 7299	121,877.00		
5. Interfund Transfers Out	All	9300	7600- 7629	496,532.00		
		9100	7699			
6. All Other Financing Uses	All	9200	7651	0.00		
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	2,180,393.66		
8. Tuition (Rev enue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00		

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not inclu	de expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through				
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	3,368,120.66
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	ot include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				58,236,548.28
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				38.85
B. Expenditures per ADA (Line I.E divided by Line II.A)				1,499,010.25

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

=		
Section III -		
MOE		
Calculation		
(For data		
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior y ear		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure	40.475.040.40	000 007 05
amount.)	40,175,040.43	922,927.65
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	000 007 07
Line A.1)	40,175,040.43	922,927.65
B. Required		
effort (Line A.2		
times 90%)	36,157,536.39	830,634.89
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	58,236,548.28	1,499,010.25
	,	
D. MOE		
deficiency amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00
	0.00	0.00

Marin County Office of Education Marin County

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

21 10215 0000000 Form ESMOE F8BM28NBZU(2024-25)

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 2025-26 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

Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

21 10215 0000000 Form ICR F8BM28NBZU(2024-25)

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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

6,713,065.37

- 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.

В.	Salaries	and	Benefits	- All	Other	Activities

Salaries and benefits paid through pay roll (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)

34.135.066.28

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)

19.67%

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

6,546,599.37

 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)

1,706,956.00

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•	•
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	69,750.00
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)	643,699.03
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)	8,967,004.40
9. Carry-Forward Adjustment (Part IV, Line F)	1,776,436.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,743,440.93
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,324,911.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,945,892.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,780,359.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	435,648.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	673.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	555.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,642,543.47
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)	5,003,225.27
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)	673,687.85
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,628,792.22
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)	431,923.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	610,714.52
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	650,207.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	52,129,134.24
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	17.20%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	20.61%
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

Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

21 10215 0000000 Form ICR F8BM28NBZU(2024-25)

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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) 8,967,004.40 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 206,556.28 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.19%) times Part III, Line B19); zero if negative 1,776,436.53 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (19.89%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 1,776,436.53 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 1,776,436.53

Budget, July 1 2023-24 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed indirect cost

rate: 14.19%

Highest rate used in any

program: 19.89%

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

			used is gre the appro	
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	140,665.00	18,021.00	12.81%
01	3025	256,804.00	36,440.00	14.19%
01	3183	47,979.80	6,807.00	14.19%
01	3213	196,516.00	28,244.00	14.37%
01	3310	620,464.89	51,921.00	8.37%
01	3315	80,520.73	7,086.00	8.80%
01	3345	1,228.00	174.00	14.17%
01	3385	221,206.36	31,389.00	14.19%
01	3410	92,309.27	13,099.00	14.19%
01	4035	16,408.00	2,328.00	14.19%
01	4127	23,085.00	3,275.00	14.19%
01	4203	69,367.00	9,843.00	14.19%
01	5630	74,739.07	10,605.00	14.19%
01	5634	9,935.00	1,410.00	14.19%
01	5810	61,516.92	8,984.00	14.60%
01	6054	230,597.00	32,721.00	14.19%
01	6057	339,265.00	48,141.00	14.19%
01	6266	185,452.20	36,894.00	19.89%
01	6318	54,505.26	7,734.00	14.19%
01	6332	263,196.00	37,280.00	14.16%
01	6333	232,420.00	32,946.00	14.18%
01	6387	383,492.17	6,734.00	1.76%
01	6388	1,938,439.00	131,704.00	6.79%
01	6500	19,131,674.21	1,452,107.00	7.59%
01	6510	484,312.98	59,723.00	12.33%
01	6520	112,982.84	16,032.00	14.19%
01	6546	718,904.00	87,137.00	12.12%
01	6680	45,654.91	3,076.00	6.74%
01	6685	45,654.90	3,076.00	6.74%
01	6695	173,193.20	22,086.00	12.75%
01	6762	136,680.00	4,056.00	2.97%
01	7311	24,001.00	3,406.00	14.19%
01	7366	230,130.78	32,655.00	14.19%
01	7368	46,291.00	6,568.00	14.19%
01	7412	6,159.00	304.00	4.94%
01	7413	46,436.21	7,278.79	15.67%

Marin County Office of Education Marin County	Budget, July 1 2023-24 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs			5 0000000 Form ICR U(2024-25)
01	7435	73,748.00	7,824.00	10.61%
01	7810	1,536,064.74	11,235.00	0.73%
01	8150	799,565.56	92,319.00	11.55%
01	9010	6,374,418.95	409,705.10	6.43%
12	5035	169,412.52	14,880.00	8.78%
12	5055	48,289.00	4,828.00	10.00%
12	6045	7,164.00	716.00	9.99%
12	6102	164,040.00	16,404.00	10.00%
12	6123	10,477.00	1,480.00	14.13%
12	6127	192,093.00	27,257.00	14.19%

Page 5 Printed: 6/7/2024 12:23 PM

Budget, July 1 2023-24 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

21 10215 0000000 Form L F8BM28NBZU(2024-25)

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					
Adjusted Beginning Fund Balance	9791-9795	1,605,804.19		309,922.23	1,915,726.42
2. State Lottery Revenue	8560	59,313.00		21,776.00	81,089.00
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
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,665,117.19	0.00	331,698.23	1,996,815.42
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	89,766.00		47,931.00	137,697.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,060.00			1,060.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,206.00	2,206.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			35,190.00	35,190.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		90,826.00	0.00	85,327.00	176,153.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,574,291.19	0.00	246,371.23	1,820,662.42

D. COMMENTS:

Online fee for classroom instructional program.

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

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

Description		-		 	 	<u>i</u>	
Citate Column C	Description		Budget (Form 01)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	
years 1 and 2 in Columns C and E; current year - Column A - Lise extracted) A REVENUES AND OTHER FINANCING SOURCES 1. LOFF/Revenue Linit Sources 8100-8299 9.0.00 1.0.00%	(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is		28,721.54	0.00%	28,721.54	0.00%	28,721.54
FINANCING SOURCES	y ears 1 and 2 in Columns C and E; current y ear - Column A - is						
2. Federal Revenues 8100-8299							
3. Other State Revenues 8300-8599 91,976,00 1,58% 93,430,48 1.68% 95,004.22 4. Other Local Revenues 8600-8799 5,389,965.00 -1.91% 5,287,031.83 -0.27% 5,272,689.08 5. Other Financing Sources 8890-8799 5,000.00 0.00% 50,000.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00 0.00% 50,000.00	1. LCFF/Revenue Limit Sources	8010-8099	15,697,948.00	0.00%	15,697,948.00	0.00%	15,697,948.00
4. Other Local Revenues 8600-8799	2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources a. Transfers in 8800-8229	3. Other State Revenues	8300-8599	91,976.00	1.58%	93,430.48	1.68%	95,004.22
a. Transfers in 8900-8929 50.000.00 0.00% 50.000.00 0.00% 50.000.00 0.00% 50.000.00 0.00% 0.000 0.0000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	4. Other Local Revenues	8600-8799	5,389,965.00	-1.91%	5,287,031.83	-0.27%	5,272,669.06
D. Other Sources 8930-8979 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00	5. Other Financing Sources						
C. Contributions 8980-8999 (1.451,934.00) 5-56.74% (628,084.22) 1.99% (640,495.32) 6. Total (Sum lines A1 thru A5c) 19,777,955.00 3.65% 20,500,326.09 -0.12% 20,475,125.96 19,777,955.00 3.65% 20,475,125.96 19,777,125.96 1	a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
6. Total (Sum lines A1 thru A5c) 19,777,955.00 3,65% 20,500,326.09 0.012% 20,475,125.96 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries	b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES	c. Contributions	8980-8999	(1,451,934.00)	-56.74%	(628,084.22)	1.98%	(640,495.32)
FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Classified Salaries (Sum lines B1 thru B1d) b. Step & Column Adjustment c. Classified Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2 at hru B2d) 3. Employee Benefits 3000-3999 8.751,111.00 1.50% 8.882,377.88 1.50% 9.015,613.35 3. Employee Benefits 3000-3999 4.986,689.00 1.97% 5.084,991.72 1.73% 5.172,757.15 4. Books and Supplies 4000-4999 902,399.00 2.89% 5.254,530.31 2.90% 5.406,688.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 121,877.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 121,877.00 700-7399 C. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,53	6. Total (Sum lines A1 thru A5c)		19,777,955.00	3.65%	20,500,326.09	-0.12%	20,475,125.96
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2.815.993.00 1.000 2.844.152.93 2.815.993 2.844.15.90 0.00 0.00 0.00 0.00 0.00 0.00 0.00	FINANCING USES						
D. Step & Column Adjustment C. Cost-of-Living Adjustment C. Classified Salaries C. Cost-of-Living Adjustment C. Co					0.045.000.00		0.044.450.00
c. Cost-of-Living Adjustment 0.00 0.00 0.00 0.00 d. Other Adjustments 0.00 0.00 0.00 e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 2,815,993.00 1.00% 2,844,152.93 1.00% 2,872,594.46 2. Classified Salaries 8. Stap & Column Adjustment 8.751,111.00 8.882,377.68 131,266.68 48 133,235.67 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 4. Books and Supplies 4. Books and Supplies 5. Services and Other Operating Expenditures 6. Capital Outlay 6. Copital Outlay 6. Copital Outlay 6. Copital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs a. Transfers Out 7. Other Financing Uses A. Salaries A. Books 1. 1.00% A. Salaries					<u> </u>		
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employ ee Benefits 4. Books and Supplies 4. Wood-999 5. Services and Other Operating Expenditures 6. Capital Outlay 6. Copital Course of Indirect Costs 7100-7299, 7400-7499 7100-7399 70. Other Financing Uses a. Transfers Out 7600-7629 5555,532.00 1.00% 2.844,152.93 1.00% 2.844,152.93 1.00% 2.844,152.93 1.00% 2.844,152.93 1.00% 2.875,111.00 8.882,377.68 1.00% 6. Copital Outlay 6. Capital Outlay 7. Outlas Time of							
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 4. 986,689.00 4. 980,689.00 5. Services and Other Operating Expenditures 5000-5999 5. 106,849.00 5. Capital Outlay 6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 6. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 8. 8852,377.68 1.33,235.67 0.00 1.31,266.68 1.33,235.67 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	e. Total Certificated Salaries (Sum	1000-1999	2,815,993.00	1.00%		1.00%	
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employ ee Benefits 4000-3999 4.986,689.00 5. Services and Other Operating Expenditures 5. Services and Other Operating Expenditures 6. Capital Outlay 6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs 7. Other Financing Uses a. Transfers Out 7. Other Financing Uses a. Transfers Out 7. Other Outgo (axcluding Transfers of Indirect Costs) 7. Other Financing Uses a. Transfers Out 7. Other Outgo (axcluding Transfers of Indirect Costs) 7. Other Financing Uses 5. Services Additional Costs (2,902,006.00) 7. Other Financing Uses 6. Other Financing Uses 6. Other Financing Uses 7. Other Outgo (axcluding Transfers of Indirect Costs) 7. Other Financing Uses 7. Other Financing Uses 7. Other Financing Uses 7. Other Financing Uses 7. Other Outgo (axcluding Transfers of Indirect Costs) 7. Other Financing Uses 7. Other Finan	Classified Salaries						
C. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 8,751,111.00 1.50% 8,882,377.68 1.50% 9,015,613.35 3. Employee Benefits 3000-3999 4,986,689.00 1.97% 5,084,991.72 1.73% 5,172,757.15 4. Books and Supplies 4000-4999 902,398.00 2.86% 928,206.58 2.87% 954,846.11 5. Services and Other Operating Expenditures 5000-5999 Expenditures 6. Capital Outlay 6000-6999 155,100.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00	a. Base Salaries				8,751,111.00		8,882,377.68
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employ ee Benefits 3000-3999 4,986,689.00 1.97% 5,084,991.72 1.73% 5,172,757.15 4. Books and Supplies 4000-4999 902,398.00 2.86% 928,206.58 2.87% 954,846.11 5. Services and Other Operating Expenditures 5000-5999 Expenditures 5000-6999 155,106,849.00 2.89% 5,254,530.31 2.90% 5,406,968.00 6. Capital Outlay 6000-6999 155,100.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 121,877.00 8. Other Outgo - Transfers of Indirect Costs 7300-7399 2. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00 0.00% 555,532.00	b. Step & Column Adjustment				131,266.68		133,235.67
e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employ ee Benefits 3. Employ ee Benefits 3. Employ ee Benefits 4. Books and Supplies 4. Books and Other Operating Expenditures 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses a. Transfers Out 2. Total Classified Salaries (Sum lines 2000-2999 8. 751,111.00 1. 50% 8. 8,882,377.68 1. 50% 9,015,613.35 9,015,613.35 1. 73% 9,015,613.35 1	c. Cost-of-Living Adjustment				0.00		0.00
lines B2a thru B2d) 3. Employee Benefits 3000-3999 4,986,689.00 1.50% 8,882,377.68 1.50% 9,015,613.35 3. Employee Benefits 3000-3999 4,986,689.00 1.97% 5,084,991.72 1.73% 5,172,757.15 4. Books and Supplies 4000-4999 902,398.00 2.86% 928,206.58 2.87% 954,846.11 5. Services and Other Operating Expenditures 5000-5999 5,106,849.00 2.89% 5,254,530.31 2.90% 5,406,968.00 6. Capital Outlay 6000-6999 155,100.00 7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 1.50% 8,882,377.68 1.50% 9,015,613.35 1.73% 5,172,757.15 1.73% 5,172,757.15 1.73% 5,172,757.15 1.73% 1.70% 1.73% 1.70% 1.70% 1.70% 1.70% 1.70% 1.70% 1.70% 1.70% 1	d. Other Adjustments				0.00		0.00
4. Books and Supplies 4000-4999 902,398.00 2.86% 928,206.58 2.87% 954,846.11 5. Services and Other Operating Expenditures 5000-5999 5,106,849.00 2.89% 5,254,530.31 2.90% 5,406,968.00 6. Capital Outlay 6000-6999 155,100.00 0.00% 155,100.00 0.00% 155,100.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 (2,902,006.00) -0.39% (2,890,627.68) 0.51% (2,905,444.19) 9. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00	,	2000-2999	8,751,111.00	1.50%	8,882,377.68	1.50%	9,015,613.35
5. Services and Other Operating Expenditures 5000-5999 5,106,849.00 2.89% 5,254,530.31 2.90% 5,406,968.00 6. Capital Outlay 6000-6999 155,100.00 0.00% 155,100.00 0.00% 155,100.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 121,877.00 0.00% 121,877.00 0.00% 121,877.00 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (2,902,006.00) -0.39% (2,890,627.68) 0.51% (2,905,444.19) 9. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00	3. Employ ee Benefits	3000-3999	4,986,689.00	1.97%	5,084,991.72	1.73%	5,172,757.15
Expenditures 5000-5999 5,106,849.00 2.89% 5,254,530.31 2.90% 5,406,968.00 6. Capital Outlay 6000-6999 155,100.00 0.00% 155,100.00 0.00% 155,100.00 0.00% 155,100.00 0.00% 155,100.00 0.00% 155,100.00 0.00% 155,100.00 0.00% 121,877.00 0.00% 121,877.00 0.00% 121,877.00 0.00% 121,877.00 0.00% 0.51% (2,905,444.19) 0.00% 0.	4. Books and Supplies	4000-4999	902,398.00	2.86%	928,206.58	2.87%	954,846.11
7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses a. Transfers Out 7300-7299, 7400-7499 121,877.00 0.00% 121,877.00	. •	5000-5999	5,106,849.00	2.89%	5,254,530.31	2.90%	5,406,968.00
of Indirect Costs) 7100-7299, 7400-7499 121,877.00 0.00% 121,877.00	6. Capital Outlay	6000-6999	155,100.00	0.00%	155,100.00	0.00%	155,100.00
Indirect Costs 7300-7399 (2,902,006.00) -0.39% (2,890,627.68) 0.51% (2,905,444.19) 9. Other Financing Uses a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00 0.00% 555,532.00		7100-7299, 7400-7499	121,877.00	0.00%	121,877.00	0.00%	121,877.00
a. Transfers Out 7600-7629 555,532.00 0.00% 555,532.00 0.00% 555,532.00		7300-7399	(2,902,006.00)	-0.39%	(2,890,627.68)	0.51%	(2,905,444.19)
	9. Other Financing Uses						
b Other Uses 7630-7699	a. Transfers Out	7600-7629	555,532.00	0.00%	555,532.00	0.00%	555,532.00
3. Gills 6555	b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,493,543.00	2.16%	20,936,140.54	1.98%	21,349,843.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(715,588.00)		(435,814.45)		(874,717.92)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		40,285,954.14		39,570,366.14		39,134,551.69
Ending Fund Balance (Sum lines C and D1)		39,570,366.14		39,134,551.69		38,259,833.77
3. Components of Ending Fund Balance				· ·		, ,
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	34,515,343.37		34,298,954.50		33,389,537.58
Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated		0.00		0.00		0.00
Reserve for Economic Uncertainties	9789	3,480,731.58		3,261,306.00		3,296,005.00
Unassigned/Unappropriated	9790	1,574,291.19		1,574,291.19		1,574,291.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,570,366.14		39,134,551.69		38,259,833.77
,		00,070,000.11		00, 10 1,00 1.00		00,200,000.77
E. AVAILABLE RESERVES						
County School Service Fund Stabilization Arrangements	0750	24 545 242 27		34,298,954.50		22 200 527 50
a. Stabilization Arrangements b. Reserve for Economic	9750	34,515,343.37		34,298,954.50		33,389,537.58
Uncertainties	9789	3,480,731.58		3,261,306.00		3,296,005.00
c. Unassigned/Unappropriated	9790	1,574,291.19		1,574,291.19		1,574,291.19
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for EconomicUncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
Total Available Reserves (Sum lines E1a thru E2c)		39,570,366.14		39,134,551.69		38,259,833.77

F. ASSUMPTIONS

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

See Attached

	Restricted				F8BM28NBZU(2024-25)		
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	7,139,460.00	0.00%	7,139,460.00	0.00%	7,139,460.00	
2. Federal Revenues	8100-8299	1,744,410.00	0.00%	1,744,410.00	0.00%	1,744,410.00	
3. Other State Revenues	8300-8599	10,079,245.00	-9.10%	9,162,508.92	1.55%	9,304,709.96	
4. Other Local Revenues	8600-8799	15,283,759.00	-6.40%	14,305,985.00	0.00%	14,305,985.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	1,451,934.00	-56.74%	628,084.22	1.98%	640,495.32	
6. Total (Sum lines A1 thru A5c)		35,698,808.00	-7.61%	32,980,448.14	0.47%	33,135,060.28	
B. EXPENDITURES AND OTHER		00,000,000.00	7.0170	02,000,110.11	0.1770	00,100,000.20	
FINANCING USES							
Certificated Salaries							
a. Base Salaries				11,032,862.00		11,143,190.62	
b. Step & Column Adjustment				110,328.62		111,431.92	
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	11,032,862.00	1.00%	11,143,190.62	1.00%	11,254,622.54	
2. Classified Salaries							
a. Base Salaries				7,151,523.00		7,258,795.96	
b. Step & Column Adjustment				107,272.96		108,881.92	
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	7,151,523.00	1.50%	7,258,795.96	1.50%	7,367,677.88	
3. Employee Benefits	3000-3999	8,737,779.00	1.16%	8,838,709.46	1.04%	8,930,889.22	
4. Books and Supplies	4000-4999	540,780.00	2.51%	554,365.32	2.51%	568,276.07	
Services and Other Operating Expenditures	5000-5999	7,021,168.00	-61.32%	2,716,091.00	-6.50%	2,539,469.64	
6. Capital Outlay	6000-6999	14,600.00	0.00%	14,600.00	0.00%	14,600.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00	
Other Outgo - Transfers of Indirect Costs	7300-7399	2,829,593.00	-0.40%	2,818,214.68	0.53%	2,833,031.19	
9. Other Financing Uses							
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments (Explain in Section F below)				0.00		0.00	

Budget, July 1 County School Service Multiyear Projections Restricted

21 10215 0000000 Form MYP F8BM28NBZU(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		37,403,305.00	-10.65%	33,418,967.04	0.49%	33,583,566.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,704,497.00)		(438,518.90)		(448,506.26)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		9,117,406.58		7,412,909.58		6,974,390.68
Ending Fund Balance (Sum lines C and D1)		7,412,909.58		6,974,390.68		6,525,884.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,475,634.11		6,974,390.68		6,525,884.42
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
 Reserve for Economic Uncertainties 	9789					
2. Unassigned/Unappropriated	9790	(62,724.53)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,412,909.58		6,974,390.68		6,525,884.42
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.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See Attached

-	- I				 	
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		28,721.54	0.00%	28,721.54	0.00%	28,721.54
(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	22,837,408.00	0.00%	22,837,408.00	0.00%	22,837,408.00
2. Federal Revenues	8100-8299	1,744,410.00	0.00%	1,744,410.00	0.00%	1,744,410.00
3. Other State Revenues	8300-8599	10,171,221.00	-9.00%	9,255,939.40	1.55%	9,399,714.18
4. Other Local Revenues	8600-8799	20,673,724.00	-5.23%	19,593,016.83	-0.07%	19,578,654.06
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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)		55,476,763.00	-3.60%	53,480,774.23	0.24%	53,610,186.24
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				13,848,855.00		13,987,343.55
b. Step & Column Adjustment				138,488.55		139,873.45
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	13,848,855.00	1.00%	13,987,343.55	1.00%	14,127,217.00
2. Classified Salaries						
a. Base Salaries				15,902,634.00		16,141,173.64
b. Step & Column Adjustment				238,539.64		242,117.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,902,634.00	1.50%	16,141,173.64	1.50%	16,383,291.23
3. Employ ee Benefits	3000-3999	13,724,468.00	1.45%	13,923,701.18	1.29%	14,103,646.37
4. Books and Supplies	4000-4999	1,443,178.00	2.73%	1,482,571.90	2.74%	1,523,122.18
Services and Other Operating Expenditures	5000-5999	12,128,017.00	-34.28%	7,970,621.31	-0.30%	7,946,437.64
6. Capital Outlay	6000-6999	169,700.00	0.00%	169,700.00	0.00%	169,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,877.00	0.00%	121,877.00	0.00%	121,877.00
Other Outgo - Transfers of Indirect Costs	7300-7399	(72,413.00)	0.00%	(72,413.00)	0.00%	(72,413.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	630,532.00	0.00%	630,532.00	0.00%	630,532.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus the R11) D. FUND BALANCE The A6 minus the R11) D. FUND BALANCE The A6 minus the R11) D. FUND BALANCE The A6 minus the R11 the R12 the R12 the R12 the R13 the R13 the R13 the R14 th					2		
C. NETINOREASE (DECREASE) in FINID BALANCE (Jane A6 minus) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (874.333.35) (1.333.224.11) (2.420.085.00) (2.420	Description		Budget (Form 01)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	
IN FLIND RALANCE (Line AB minus line 811) (2.420,085.00) (874,333.35) (1,323.226.18) D. FUND RALANCE (1. Net Beginning Fund Balance (Porm 01, line Fig.) 49.403,960.72 46,883.275.72 46,108.942.37 44,785,718.13 Components of Ending Fund Balance (Porm 01, line Fig.) 49.403,960.72 46,883.275.72 46,108.942.37 44,785,718.13 Components of Ending Fund Balance (Porm 01, line Fig.) 49.403,960.72 46,883.275.72 46,108.942.37 44,785,718.13 Components of Ending Fund Balance (Porm 01, line Fig.) 49.403,960.72 46,883.275.72 46,108.942.37 44,785,718.13 Committed (Porm 01, line Fig.) 49.403,960.72 46,983.275.72 46,108.942.37 44,785,718.13 Committed (Porm 01, line Fig.) 49.403,960.72 46,983.275.72 46,108.942.37 44,785,718.13 Line Fund Fasher (Line Fig.) 49.403,960.72 46,983.275.72 46,108.942.37 44,785,718.13 E. AVAILABLE RESERVES 1. County School Service Fund a. Sublication Arrangements 9750 34,615,343.77 34,298.945.90 33,389,527.52 46,108.942.37 44,785,718.13 E. AVAILABLE RESERVES 1. County School Service Fund a. Sublication Arrangements 9750 34,615,343.37 34,298.945.90 33,389,527.52 46,108.942.37 44,785,718.13 E. AVAILABLE RESERVES 1. County School Service Fund a. Sublication Arrangements 9750 34,615,343.37 34,298.945.90 33,389,527.53 44,785,718.13 E. AVAILABLE RESERVES 1. County School Service Fund a. Sublication Arrangements 9750 34,615,343.37 34,298.945.90 33,389,527.53 44,785,718.13 E. AVAILABLE RESERVES 1. County School Service Fund a. Sublication Arrangements 9750 34,615,343.37 34,298.945.90 33,389,527.53 46,784,291.19 1,574,	11. Total (Sum lines B1 thru B10)		57,896,848.00	-6.12%	54,355,107.58	1.06%	54,933,410.42
1. Net Beginning Fund Balance (Form of I, line File) 49,403,380,72 46,983,275.72 46,108,942.37 3. Components of Ending Fund Balance (Sum lines C and D1) 46,983,275.72 46,108,942.37 3. Components of Ending Fund Balance (Pund Balance C C and D1) 47,475,634.11 6,974,300,68 6,525,684.4 6. Committed 1. Stabilization Arrangements 9750 34,515,343.37 34,298,945.50 33,389,537.5 2. Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	IN FUND BALANCE (Line A6 minus		(2,420,085.00)		(874,333.35)		(1,323,224.18)
Grown of J. line Fie)	D. FUND BALANCE						
C and D1)			49,403,360.72		46,983,275.72		46,108,942.37
Balance			46,983,275.72		46,108,942.37		44,785,718.19
b. Restricted 9740 7,475,634.11 6,974,390.88 6,525,884.41 6.Committed 1.Stabilization Arrangements 9750 34,515,343.37 34,298,954.50 33,389,537.5 2.Chter Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							
C. Committed 1. Stabilization Arrangements 9750 34,515,343.37 34,298,954.50 33,388,537.5 2. Other Commitments 9760 0.00 0.00 0.00 a. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9790 1,511,566.66 1,574,291.19 1. Total Components of Ending Fund Salance (Line D3f must agree with line D2) 46,983,275.72 46,108,942.37 44,785,718.1 E. AVAILABLE RESERVES 1. County School Service Fund a. Stabilization Arrangements 9750 34,515,343.37 34,299,954.50 33,389,537.5 b. Reserve for Economic Uncertainties 9789 3,480,731.58 3,281,306.00 3,296,005.00 c. Unassigned/Unappropriated 9790 1,574,291.19 1,574,291.19 1,574,291.19 d. Negative Restricted Ending Balances (Line D3f must agree with line D2) 1,574,291.19 1,574,291.19 d. Negative Restricted Ending 9780 3,480,731.58 3,281,306.00 3,296,005.00 c. Unassigned/Unappropriated 9790 1,574,291.19 1,574,291.19 1,574,291.19 d. Negative resources 9792 2000-9999 (62,724.53) 0.00 0.00 2. Special Reserve Fund - Noncepital Outley (Fund 17) a. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 3. Total Available Reserves - by Percent (Line E3 divided by Line F30) 0.00 0.00 0.00 3. Total Available Reserves - by Percent (Line E3 divided by Line F30) 0.00 0.00 0.00 68.24% 72.00% 0.00 0.00 72.00% 0.005	a. Nonspendable	9710-9719	0.00		0.00		0.00
1. Stabilization Arrangements 9750 34,515,343.37 34,299,954.50 0.00 0.00 0.00 0.00 0.00 0.00 0.00	b. Restricted	9740	7,475,634.11		6,974,390.68		6,525,884.42
2. Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	c. Committed						
d. Assigned 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Stabilization Arrangements	9750	34,515,343.37		34,298,954.50		33,389,537.58
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9789 3,480,731,58 3,261,306,00 3,296,005,0 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 1,574,291,19 2,34,515,343,37 3,4,598,954,50 3,3,89,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,389,537,5 3,296,005,0 3,	2. Other Commitments	9760	0.00		0.00		0.00
1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 9790 1,511,566.66 1,574,291.19 1,574,291.1	d. Assigned	9780	0.00		0.00		0.00
Uncertainties 9789 3,480,731.58 3,261,306.00 3,296,005.00 2. Unassigned/Unappropriated 9790 1,511,566.66 1,574,291.19 1,57	e. Unassigned/Unappropriated						
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) E. AVAILABLE RESERVES 1. County School Service Fund a. Stabilization Arrangements b. Reserve for Economic Uncertainties C. Unassigned/Unappropriated J. Special Reserve Fund 1. Stabilization Arrangements J. Special Reserve Fund J. Special Reserve Fund J. Special Reserve Fund J. Special Education Pass-through Exscreves J. Special Education Pass-through Exscreves For counties that serve as the administrative unit (AU) of a special education local plan area		9789	3,480,731.58		3,261,306.00		3,296,005.00
Fund Balance (Line D3f must agree with line D2)	Unassigned/Unappropriated	9790	1,511,566.66		1,574,291.19		1,574,291.19
1. County School Service Fund a. Stabilization Arrangements 9750 34,515,343.37 b. Reserve for Economic Uncertainties 9789 3,480,731.58 c. Unassigned/Unappropriated 9790 1,574,291.19 d. Negative Restricted Ending Balances (Negative resources 2000-9999) (62,724.53) 0.00 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9750 0.00 b. Reserve for Economic Uncertainties 9789 0.00 c. Unassigned/Unappropriated 9790 0.00 3. Total Available Reserves - by Amount (Sum lines E1 a thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) F. RECOMMENDED RESERVES 1. Special Education Pass-through Exclusions For countles that serve as the administrative unit (AU) of a special education local plan area	Fund Balance (Line D3f must		46,983,275.72		46,108,942.37		44,785,718.19
1. County School Service Fund a. Stabilization Arrangements 9750 34,515,343.37 b. Reserve for Economic Uncertainties 9789 3,480,731.58 c. Unassigned/Unappropriated 9790 1,574,291.19 d. Negative Restricted Ending Balances (Negative resources 2000-9999) (62,724.53) 0.00 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9750 0.00 b. Reserve for Economic Uncertainties 9789 0.00 c. Unassigned/Unappropriated 9790 0.00 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) 39,507,641.61 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 68.24% 72.00% 69.659 F. RECOMMENDED RESERVES 1. Special Education Pass-through Exclusions For countles that serve as the administrative unit (AU) of a special education local plan area	E. AVAILABLE RESERVES						
a. Stabilization Arrangements 9750 34,515,343.37 34,298,954.50 33,389,537.5 b. Reserve for Economic Uncertainties 9789 3,480,731.58 c. Unassigned/Unappropriated 9790 1,574,291.19 1,574,291.19 d. Negative Restricted Ending Balances (Negative resources 2000-9999) (62,724.53) 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	County School Service Fund						
b. Reserve for Economic Uncertainties 9789 3,480,731.58 3,261,306.00 3.296,005.00 c. Unassigned/Unappropriated 9790 1,574,291.19 1,574,	-	9750	34,515,343.37		34,298,954.50		33,389,537.58
d. Negative Restricted Ending Balances (Negative resources 2000-9999) 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	b. Reserve for Economic	9789	3,480,731.58		3,261,306.00		3,296,005.00
Balances (Negative resources 2000-9999)	c. Unassigned/Unappropriated	9790	1,574,291.19		1,574,291.19		1,574,291.19
Noncapital Outlay (Fund 17)	Balances (Negative resources	979Z	(62,724.53)		0.00		0.00
b. Reserve for Economic Uncertainties c. Unassigned/Unappropriated 9790 0.00 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 68.24% 72.00% 69.659 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	· ·						
Uncertainties 9789 0.00 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) 39,507,641.61 39,134,551.69 38,259,833.7 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 68.24% 72.00% 69.659 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	a. Stabilization Arrangements	9750	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 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		9789	0.00		0.00		0.00
Amount (Sum lines E1a thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 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	c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Percent (Line E3 divided by Line F3c) 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			39,507,641.61		39,134,551.69		38,259,833.77
1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area	Percent (Line E3 divided by Line		68.24%		72.00%		69.65%
Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area	F. RECOMMENDED RESERVES						
administrativ e unit (AU) of a special education local plan area	· · · · · · · · · · · · · · · · · · ·						
(OLLI A).	administrative unit (AU) of a						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		26,128,291.00		26,128,291.00		26,128,291.00
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)		57,896,848.00		54,355,107.58		54,933,410.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,896,848.00		54,355,107.58		54,933,410.42
 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) 		57,896,848.00		54,355,107.58		54,933,410.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,736,905.44		1,630,653.23		1,648,002.31
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		766,000.00		766,000.00		766,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,736,905.44		1,630,653.23		1,648,002.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1 County School Service Fund Special Education Revenue Allocations (Optional)

21 10215 0000000 Form SEA F8BM28NBZU(2024-25)

SELPA Name, Name County (A)	Description		2023-24 Actual	2024-25 Budget	% Diff.
TOTAL SELPA REVENUES	SELPA Nan	ne: Marin County (AT)			
A. Base Plus Taxes and Excess ERAF 1. Base Apportnorment 2. Load Special Editionation Property Taxee 3. Applicable Excess ERAF 4. Total Base Apportnorment B. Program Specialistif Regionalized Services Apportnorment C. Drogram Specialistif Regionalized Services Apportnorm	Date allocat	tion plan approved by SELPA governance:			
1. Base Apportionment 2. Local Special Education Properly Taxes 2. Local Special Education Properly Taxes 3. Applicable Excess ERAF 0.00% 0.00% 0.00%	I. TOTAL SE	ELPA REVENUES			
2. Local Special Education Property Taxes 0.00%	A.	Base Plus Taxes and Excess ERAF			
3. Applicable Excess ERAF 4. Total Base Apportonment, Taxes, and Excess ERAF 8. Program Specialist/Regionalized Services Apportonment C. Program Specialist/Regionalized Services for NSS Apportonment C. Program Specialist/Regionalized Services for NSS Apportonment C. Program Specialist/Regionalized Services for NSS Apportonment E. Out of Home Care Apportonment E. Out of Home Care Apportonment F. Extraordinary Cost Fool for NPSI/CI and NSS Mental Health Services Apportonment G. Aglustment for NSS with Declining Exreliment H. Grand Total Apportonment, Taxes and Excess ERAF (Sum lines At through G) U. Prederal IDEA - Section 619 Preschool J. Federal IDEA - Section 619 Preschool L. Other Federal Discretionary Grants L. Other Aglustments L. Other Aglustments Marin Country Office of Education (ATOO) Bolinias-Stirson Union Elementary (ATO2) Resided Elementary (ATO2) Resided Elementary (ATO2) Resided Elementary (ATO2) Resided Elementary (ATO3) Resided Elementary (ATO3) Resided Elementary (ATO3) San Rafael City Elementary (ATO1) Sassalto Marin City Elementary (ATO1) Sassalto Marin City Elementary (ATO1) Ross Salternatury (ATO3) Ross Salte		Base Apportionment			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF B. Program Specialist/Regionalized Services Apportionment C. Program Specialist/Regionalized Services for NSS Apportionment D. Low Incidence Apportionment E. Out of Home Care Apportionment F. Extraordinary Cost Pool for NPSPLCI and NSS Mental Health Services Apportionment G. Adjustment for NSS with Declining Errorlment H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) D. Federal IDEA - Section 619 Preschool G. Adjustment for NSS with Declining Errorlment H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) D. Pederal IDEA - Section 619 Preschool G. Common Section 619 Preschool D. Common Section 619 Pres		2. Local Special Education Property Taxes			0.00%
B. Program Specialist/Regionalized Services Apportionment		3. Applicable Excess ERAF			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment 0.00%		4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
D. Low Incidence Apportionment E. Out of Home Care Apportionment F. Extraordinary Cost Pool for NPS/Lcl and NS Mental Health Services Apportionment G. Adjustment for NSS with Declining Enrollment G. Adjustment for NSS with Declining Enrollment H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) J. Federal IDEA. Section 619 Preschool J. Federal IDEA. Section 619 Preschool G. Outher Adjustments M. Other Faderal Discretionary Grants L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Sisson Union Elementary (AT01) Mer Creek Elementary (AT02) Kentfleid Elementary (AT04) Lagunitas Elementary (AT05) Larkspur-Corte Maderia (AT06) San Rafael City Heimentary (AT10) Sausalith Marin City Elementary (AT10) Sausalith Marin City Elementary (AT11) Sausalith Marin City Elementary (AT11) Nova to Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Total Allocations (Sum all lines in Section III) (Amount must equal Line I.M) Properer Name: Title:	В.	Program Specialist/Regionalized Services Apportionment		1	0.00%
E. Out of Home Care Apportionment F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment G. Adjustment for NSS with Declining Enrollment H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) II. Federal IDEA Local Assistance Grants - Preschool J. Federal IDEA - Section 619 Preschool L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) O.00% M. Total SELPA Revenues (Sum lines H through L) O.00% Milled Total Apportionment (ATO) Bolinars-Sitisson Union Elementary (ATO) Larinspire (ATO4) Lagunitas Elementary (ATO4) Lagunitas Elementary (ATO5) San Rafael City Lementary (AT11) Sausalito Mainr City Elementary (AT11) Sausalito Mainr City Elementary (AT11) Nov ato Unifiel (AT15) Ross Valley Elementary (AT17) Nova do Union Elementary (AT17) Sausalito Mainr City Elementary (AT11) Sausalito Mainr City Elementary (AT11) Nova do Union Elementary (AT17) Nova do Union Elementary (AT11) Nova do Union Elementary (AT17) Nova do Union Elementary (AT18) Lagunitas Elementary (AT18) L	C.	Program Specialist/Regionalized Services for NSS Apportionment		1	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment G. Adjustment for NSS with Declaring Enrollment H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) I. Federal IDEA Local Assistance Grants - Preschool J. Federal IDEA Local Assistance Grants - Preschool K. Other Federal Discretionary Grants L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) III. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Stinson Union Elementary (AT01) Miller Creek Elementary (AT02) Kentfield Elementary (AT06) Larixspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Read Union Elementary (AT08) Ross Elementary (AT08) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City Elementary (AT13) Tamapisi Union High (AT14) Nova to Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Lagua Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line LM) Preparer Name: Tritle:	D.	Low Incidence Apportionment		1	0.00%
G. Adjustment for NSS with Declining Enrollment	E.	Out of Home Care Apportionment		1	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) I. Federal IDEA Local Assistance Grants - Preschool J. Federal IDEA - Section 619 Preschool K. Other Federal Discretionary Grants L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Stinson Union Elementary (AT01) Miller Creek Elementary (AT02) Kentflield Elementary (AT04) Lagunitas Elementary (AT05) Larkspur-Corte Madera (AT06) Ross Selementary (AT07) Reed Union Elementary (AT07) Read Union Elementary (AT11) Sausalito Marin City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Nov ato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Titte:	F.	Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment		1	0.00%
Federal IDEA Local Assistance Grants - Preschool J. Federal IDEA - Section 619 Preschool K. Other Federal Discretionary Grants	G.	Adjustment for NSS with Declining Enrollment		1	0.00%
J. Federal IDEA - Section 619 Preschool K. Other Federal Discretionary Grants L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Stinson Union Elementary (AT01) Millier Creek Elementary (AT02) Lagunitas Elementary (AT06) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT08) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:	H.	Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
K. Other Federal Discretionary Grants	I.	Federal IDEA Local Assistance Grants - Preschool		1	0.00%
L. Other Adjustments M. Total SELPA Revenues (Sum lines H through L) II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Stinson Union Etementary (AT01) Miller Creek Elementary (AT02) Kentfield Elementary (AT04) Lagunitas Elementary (AT05) Larkspur-Corte Madera (AT05) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT08) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT18) Laguna Joint Elementary (AT18) Laguna Ilementary (AT18) Laguna Ilementary (AT18) Laguna Ilementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:	J.	Federal IDEA - Section 619 Preschool		1	0.00%
M. Total SELPA Revenues (Sum lines H through L) II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) Bolinas-Stinson Union Elementary (AT01) Miller Creek Elementary (AT02) Kentfield Elementary (AT05) Lagunitas Elementary (AT06) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT07) Reso Union Elementary (AT08) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:	K.	Other Federal Discretionary Grants		1	0.00%
II. ALLOCATION TO SELPA MEMBERS Marin County Office of Education (AT00) 0.0% 0	L.	Other Adjustments		1	0.00%
Marin County Office of Education (AT00) 0.0% Bolinas-Stinson Union Elementary (AT01) 0.0% Miller Creek Elementary (AT02) 0.0% Kentfield Elementary (AT04) 0.0% Lagunitas Elementary (AT05) 0.0% Larkspur-Corte Madera (AT06) 0.0% Mill Valley Elementary (AT07) 0.0% Reed Union Elementary (AT08) 0.0% Ross Elementary (AT08) 0.0% San Rafael City Elementary (AT11) 0.0% Sausalito Marin City Elementary (AT12) 0.0% San Rafael City High (AT13) 0.0% Tamalpais Union High (AT14) 0.0% Novato Unified (AT16) 0.0% Shoreline Unified (AT16) 0.0% Ross Valley Elementary (AT17) 0.0% Nicasio Elementary (AT18) 0.0% Laguna Joint Elementary (AT19) 0.0% Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M.) 0.00	M.	Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
Bolinas-Stinson Union Elementary (AT01) Miller Creek Elementary (AT02) Kentfield Elementary (AT04) Lagunitas Elementary (AT05) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT09) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:	II. ALLOCA	TION TO SELPA MEMBERS		 	
Miller Creek Elementary (AT02) Kentfield Elementary (AT04) Lagunitas Elementary (AT05) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT09) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					0.0%
Kentfield Elementary (AT04)		Bolinas-Stinson Union Elementary (AT01)			0.0%
Lagunitas Elementary (AT05) Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT09) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Nov ato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:		Miller Creek Elementary (AT02)			0.0%
Larkspur-Corte Madera (AT06) Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT09) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:		Kentfield Elementary (AT04)			0.0%
Mill Valley Elementary (AT07) Reed Union Elementary (AT08) Ross Elementary (AT09) San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:		Lagunitas Elementary (AT05)			0.0%
Reed Union Elementary (AT08)		Larkspur-Corte Madera (AT06)			0.0%
Ross Elementary (AT09)		Mill Valley Elementary (AT07)			0.0%
San Rafael City Elementary (AT11) Sausalito Marin City Elementary (AT12) San Rafael City High (AT13) San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:		Reed Union Elementary (AT08)			0.0%
Sausalito Marin City Elementary (AT12) 0.0%		Ross Elementary (AT09)			0.0%
San Rafael City High (AT13) Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:		San Rafael City Elementary (AT11)			0.0%
Tamalpais Union High (AT14) Novato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Nov ato Unified (AT15) Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Shoreline Unified (AT16) Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Ross Valley Elementary (AT17) Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Tittle:					
Nicasio Elementary (AT18) Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Laguna Joint Elementary (AT19) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) Preparer Name: Title:					
Preparer Name: Title:			0.00	2.00	
Name: Title:	B.:	Total Allocations (Suin all lines in Section 11) (Allocation thust equal Line 1.16)	0.00	0.00	0.0076
Phone:	Title:				
	Phone:				

Marin County Office of Education Marin County Budget, July 1 2024-25 County School Service Fund Special Education Revenue Allocations Setup

21 10215 0000000 Form SEAS F8BM28NBZU(2024-25)

Current LEA:	21-10215-0000	10215-0000000 Marin County Office of Education						
Selected SELPA:	AT	(Enter a SELPA ID from the list below then save and close)						
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED						
ID	SELPA-TITLE	(from Form SEA)						
AT	Marin County							

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

		OR ALL FUNI					SWIZONBZU	
		Costs - rfund		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	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
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(71,221.00)	0.00	(65,565.00)				
Other Sources/Uses Detail					50,000.00	576,532.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	65,565.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,308,515.00	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	50,000.00		
		1					II	

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

		Costs - rfund	Indirect Inter	t Costs - fund	lu ta afora d	lutantum d	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
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	4,308,515.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

		Costs - fund		t Costs - rfund			Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND	Ì							
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	71,221.00	0.00						
Other Sources/Uses Detail					576,532.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	71,221.00	(71,221.00)	65,565.00	(65,565.00)	4,935,047.00	4,935,047.00	0.00	0.00

Budget, July 1 2024-25 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Interfund	Transfers	Indirect Costs - Interfund	Transfers	Interfund Transfers	Interfund Transfers	Due From Other	Due To Other
Beschiption	Transfers In 5750	Out 5750	Transfers In 7350	Out 7350	In 8900- 8929	Out 7600- 7629	Funds 9310	Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(71,221.00)	0.00	(72,413.00)				
Other Sources/Uses Detail					50,000.00	630,532.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	72,413.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,589,781.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1 2024-25 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,589,781.00		
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	I							

Budget, July 1 2024-25 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	71,221.00	0.00						
Other Sources/Uses Detail					580,532.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	71,221.00	(71,221.00)	72,413.00	(72,413.00)	2,220,313.00	2,220,313.00		

2024-25 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

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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 S	STANDA	RDS
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1. CRITERION: Average Daily Attendance

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

	Percentage Level	County Operations Grant ADA
	3.0%	0 to 6,999
	2.0%	7,000 to 59,999
	1.0%	60,000 and over
n, Line B5):	28,722	7
tage Level:	2.00%	

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.

County Operations Grant Funded ADA

	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A,	Line B5)	than Actuals, else N/A)	Status
Third Prior Year (2021-22)	28,481.93	31,948.06	N/A	Met
Second Prior Year (2022-23)	28,481.93	28,480.30	0.01%	Met
First Prior Year (2023-24)	28,481.93	28721.54	N/A	Met

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

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

1a.	STANDARD MET - Projected County (Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.
	Explanation:	
	(required if NOT met)	

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

Explanation:	
(required if NOT met)	

2024-25 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

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1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected funded 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 (2021-22)	32.21	204.76	31,948.06	0.00
Second Prior Year (2022-23)	38.48	208.82	28,480.30	5.05
First Prior Year (2023-24)	38.85	247.49	28,721.54	0.00
Historical Av erage:	36.51	220.36	29,716.63	1.68
County Office's County Operated Programs ADA Standard:				
Budget Year (2024-25)				
(historical average plus 2%):	37.24	224.76	30,310.97	1.72
1st Subsequent Year (2025-26)				
(historical average plus 4%):	37.97	229.17	30,905.30	1.75
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	38.70	233.58	31,499.63	1.78

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 (2024-25)		38.85	247.49	28,721.54	0.00
1st Subsequent Year (2025-26)		38.85	247.49	28721.54	0.00
2nd Subsequent Year (2026-27)		38.85	247.49	28721.54	0.00
	Status:	Not Met	Not Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

Currently the Marin County Office of Education is projecting flat enrollment/ADA for the up coming school year and two subsequent years. There are several unknown still due to the unpredictable trends created from the pandemic.

2024-25 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

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2. CRITERION: LCFF Revenue

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

ZA. County (Office's LCFF Revenue Standard				
1 - 12 - 1 - 12 - 1					
indicate which	h standard applies:		LOFE		
			LCFF Revenue	O(. (A) . (
T. 0	(f)		Excess Property Tax/Minim	num State Aid	
•	office must select which LCFF revenue standard appli				
LCFF Reveni	ue Standard selected: Excess Property Ta	ax/Minimum State Aid			
2A-1. Calcula	ating the County Office's LCFF Revenue Standard				
at Hold Harm and Section I- III, all data are	': Section I, enter applicable data for all fiscal years. less. Per AB 181, Chapter 52, Statutes of 2022, hold-b2, enter the projected Alternative Education Grant for extracted or calculated. Section IV, enter data In State acted or calculated. Output Description Descrip	harmless COEs include a COLA add-on or all fiscal years to calculate the add-or	. Section I-b1, enter the proj n COLA amount. Section II,	ected County Operations Genter data in Step 2b1 for a	Grant for all fiscal years all fiscal years. Section
	data in Section I, Line c1 and Section IV only if the cof f the standard selected, criterion 2A-1 must be completed.			ponding to financial data re	ported in Fund 01.
Projected LC	CFF Revenue				
Select County	y Office's LCFF revenue funding status:				
	At Target				
	Hold Harmless				
	Status:	At Target			
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
I. LCFF Fund		(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	COE funded at Target LCFF				T
a1.	County Operations Grant	28,481.93	28,481.93	28,481.93	28,481.93
a2.	Alternative Education Grant	35.43	35.43	35.43	35.43
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
C.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	28,517.36	28,517.36	28,517.36	28,517.36
	perations Grant				
•	nge in Population				1
a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,721.54	28,721.54	28,721.54	28,721.54
b.	Prior Year ADA (Funded)		28,721.54	28,721.54	28,721.54
C.	Difference (Step 1a minus Step 1b (At Target) or	0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divid	ed by Step 1b)	0.00%	0.00%	0.00%

2024-25 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

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Step 2 - Change in Funding Level

	g ·g ·			
a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	28,481.93	28,481.93	28,481.93
b1.	COLA percentage	1.1%	2.9%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	304.76	834.52	877.24
c.	Total Change (Step 2b2)	304.76	834.52	877.24
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%
Step 3 - Weig	hted Change in Population and Funding Level			
a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.07%	2.93%	3.08%
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))	99.88%	99.88%	99.88%
c.	Weighted Percent change (Step 3a x Step 3b)	1.07%	2.93%	3.08%

III. Alternative Education Grant

Step 1 - Change	e in Population	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	38.85	38.85	38.85	38.85
b.	Prior Year ADA (Funded)		38.85	38.85	38.85
C.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divid	ed by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	35.43	35.43	35.43
b1.	COLA percentage (Section II-Step 2b1)	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	.38	1.04	1.09
C.	Total Change (Step 2b2)	.38	1.04	1.09
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

p 3 - Weighte	ed Change in Population and Funding Level			
a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.07%	2.93%	3.08%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.12%	0.12%	0.12%
C.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change	in Population	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
C.	c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step

p 2 - Change	e in Funding Level			
a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
C.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

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Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

			Budget Year (2024-25)	(2025-26)	(2026-27)
а	a.	Total weighted percent change (Step 3c in sections II, III and IV)	1.07%	2.93%	3.08%
		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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	37,275,674.00	38,402,330.00	38,402,330.00	38,402,330.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		2.02% to 4.02%	-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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	40,624,960.00	42,083,385.00	42,083,385.00	42,083,385.00
	County Office's Projected	Change in LCFF Revenue:	3.59%	0.00%	0.00%
		Standard:	2.02% to 4.02%	-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)	

2024-25 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

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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			
OATA ENTRY: All data are extracted or calculated.			
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Yea (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	3.59%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-1.41% to 8.59%	-5.00% to 5.00%	-5.00% to 5.00%
B. 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 or calculated.	ktracted; if not, enter data fo	r the two subsequent year:	s. All other data are
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	40,848,131.65		
Budget Year (2024-25)	43,475,957.00	6.43%	Met
st Subsequent Year (2025-26)	44,052,218.37	1.33%	Met
2nd Subsequent Year (2026-27)	44,614,154.60	1.28%	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.			
DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the	e standard for the budget and	I two subsequent fiscal ye	ars.

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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.

1st Subsequent Year 2nd Subsequent Year Budget Year (2024-25) (2025-26)(2026-27) 1. County Office's Change in Funding Level (Criterion 2C): 3.59% 0.00% 0.00% 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, -6.41% to 13.59% -10.00% to 10.00% -10.00% to 10.00% plus/minus 10%): -1.41% to 8.59% -5.00% to 5.00% -5.00% to 5.00%

3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus

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.

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	Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	2,445,629.00		
Budget Year (2024-25)	1,744,410.00	-28.67%	Yes
1st Subsequent Year (2025-26)	1,744,410.00	0.00%	No
2nd Subsequent Year (2026-27)	1,744,410.00	0.00%	No

Explanation: (required if Yes)

The Marin County Office of Education is dropping in Federal Revenues due to the expiration of one-time funding and federal grants that have ended their terms.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

12,630,657.00		
10,171,221.00	-19.47%	Yes
9,255,939.40	-9.00%	Yes
9,399,714.18	1.55%	No

Explanation: (required if Yes)

The Marin County Office of Education is dropping in State Revenues due to the expiration of one-time funding and state grants that have ended their terms.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

20,020,922.05		
20,673,724.00	3.26%	No
19,593,016.83	-5.23%	Yes
19,578,654.06	-0.07%	No

Explanation: (required if Yes) The Marin County Office of Education is dropping in Local Revenues due to the expiration of local grants that are ended their terms.

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

 First Prior Year (2023-24)
 1,788,394.00

 Budget Year (2024-25)
 1,443,178.00

 1st Subsequent Year (2025-26)
 1,482,571.90

 2nd Subsequent Year (2026-27)
 1,523,122.18

1,788,394.00		
1,443,178.00	-19.30%	Yes
1,482,571.90	2.73%	No
1,523,122.18	2.74%	No

Explanation: (required if Yes)

The Marin County Office of Education is dropping in operational expenditure due to reflect the reductions in funding from federal, state and local revenues that are ended their terms.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

20,145,068.47		
12,128,017.00	-39.80%	Yes
7,970,621.31	-34.28%	Yes
7,946,437.64	-0.30%	No

Explanation:

(required if Yes)

The Marin County Office of Education is dropping in operational expenditure due to reflect the reductions in funding from federal, state and local revenues that are ended their terms.

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.

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

35,097,208.05		
32,589,355.00	-7.15%	Not Met
30,593,366.23	-6.12%	Met
30,722,778.24	0.42%	Met

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

21,933,462.47		
13,571,195.00	-38.13%	Not Met
9,453,193.21	-30.34%	Not Met
9,469,559.82	0.17%	Met

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

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

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years.

Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue (linked from 4B if NOT met) The Marin County Office of Education is dropping in Federal Revenues due to the expiration of one-time funding and federal grants that have ended their terms.

(linked from 4B if NOT met)

if NOT met)

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Explanation:	The Marin County Office of Education is dropping in State Revenues due to the expiration of one-time funding and state
Other State Revenue	grants that have ended their terms.
(linked from 4B	
if NOT met)	
Explanation:	The Marin County Office of Education is dropping in Local Revenues due to the expiration of local grants that are ended their
Other Local Revenue	terms.

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)	The Marin County Office of Education is dropping in operational expenditure due to reflect the reductions in funding from federal, state and local revenues that are ended their terms.
---	---

Explanation:

Services and Other Exps
(linked from 4B

The Marin County Office of Education is dropping in operational expenditure due to reflect the reductions in funding from federal, state and local revenues that are ended their terms.

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5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)						
NOTE:	EC Section 17070.75 requires the coufund expenditures and other financing			amount equal to or greater	than three percent of the tot	al unrestricted general
DATA ENTRY: Al	I data are extracted or calculated. If star	ndard is not met, ente	er an X in the appropriate box	and enter an explanation, i	f applicable.	
			Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Majo	or Maintenance/Restricted Maintenance A	Account	20,493,543.00	614,806.29	1,044,085.00	Met
					¹ Fund 01, Resource 8150,	Objects 8900-8999
If standard is not	met, enter an X in the box that best des	cribes why the minin	num required contribution was	s not made:		
			Not applicable (county office	ce does not participate in th	e Leroy F. Greene School Fa	acilities Act of 1998)
			Other (explanation must be	provided)		
	Explanation:					
	(required if NOT met					
	and Other is marked)					

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14.90%

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 (2021-22)	Second Prior Year (2022- 23)	First Prior Year (2023- 24)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	34,153,632.24	38,007,266.23	35,857,747.89
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,753,222.26	2,894,781.91	2,609,896.58
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,575,207.86	0.00	1,574,291.19
	 d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000- 9999) 	(1.58)	0.00	(54,316.22)
	e. Available Reserves (Lines 1a through 1d)	38,482,060.78	40,902,048.14	39,987,619.44
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	45,887,037.59	48,246,365.22	64,015,792.12
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300- 3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	23,429,690.35	34,472,825.71	25,708,181.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	69,316,727.94	82,719,190.93	89,723,973.12
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	55.50%	49.40%	44.60%
	County Office's Deficit Spending Standard Percentage Levels (Line 3			

times 1/3):

18.50%

16.50%

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reservefor 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.

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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 (2021-22)	2,512,963.65	14,161,769.56	N/A	Met
Second Prior Year (2022-23)	4,043,669.55	14,601,537.62	N/A	Met
First Prior Year (2023-24)	(2,463,260.73)	20,437,515.78	12.05%	Met
Budget Year (2024-25) (Information only)	(715,588.00)	20,493,543.00		
			•	
6C. Comparison of County Office Deficit Spending to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.				
1a. STANDARD MET - Unrestricted deficit spending, if any,	has not exceeded the standard	d percentage level in two or	more of the three prior years	5.
Explanation:				
(required if NOT met)				

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7. CRITERION: Fund and Cash Balances

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

County Office Total Expenditures

Percentage Level ¹		and Other Financing Uses ²
1.7%	0	to \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	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.

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

SELFA Fass-tillough

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

County Office's Fund Balance Standard Percentage Level:

57,896,848.00	
1.00%	

7A-1. 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
1.	reserves?

YES

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

	Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
0-	26,128,291.00	26,128,291.00	26,128,291.00

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

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

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

Beginning Fund Balance Variance Level

		., ,		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	32,936,311.51	36,192,581.67	N/A	Met
Second Prior Year (2022-23)	36,192,581.67	38,705,545.32	N/A	Met
First Prior Year (2023-24)	38,705,545.32	42,749,214.87	N/A	Met
Budget Year (2024-25) (Information only)	40.285.954.14			

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

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.

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7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard					
DATA FAITDY. Fotos on suplementing if the attended is not used					
DATA ENTRY: Enter an explanation if the standard is not met.					
 STANDARD MET - Unrestricted county school service ful more of the previous three years. 	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)					
B. Cash Balance Standard: Projected county school service	fund cash balance will be positive at the end of	of the current fiscal y	ear.		
7B-1. Determining if the County Office's Ending Cash Balance is Positi	ive				
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data mus	t be entered below.				
	Ending Cash Balance				
	County School Service Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status			
Current Year (2024-25)	53,464,546.00	Met			
7B-2. Comparison of the County Office's Ending Cash Balance to the S	Standard				
DATA ENTRY: Enter an explanation if the standard is not met.					
1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.					
Explanation: (required if NOT met)					

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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 Expend Financing Use	
5% or \$87,000 (greater of)	0	to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000	to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000	to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001	and over

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through			
(Criterion 7A2b) if Criterion 7A, Line 1 is No:	57,896,848.00	54,355,107.58	54,933,410.42
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
57,896,848.00	54,355,107.58	54,933,410.42
26,128,291.00	26,128,291.00	26,128,291.00
57,896,848.00	54,355,107.58	54,933,410.42
3.00%	3.00%	3.00%
1,736,905.44	1,630,653.23	1,648,002.31
766,000.00	766,000.00	766,000.00
1,736,905.44	1,630,653.23	1,648,002.31

 $^{^{2}}$ 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.

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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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	County School Service Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	34,515,343.37	34,298,954.50	33,389,537.58
2.	County School Service Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,480,731.58	3,261,306.00	3,296,005.00
3.	County School Service Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,574,291.19	1,574,291.19	1,574,291.19
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)	(62,724.53)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	County Office's Budgeted Reserve Amount			
	(Lines B1 thru B7)	39,507,641.61	39,134,551.69	38,259,833.77
9.	County Office's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 8A, Line 3)	68.24%	72.00%	69.65%
	County Office's Reserve Standard			
	(Section 8A, Line 7):	1,736,905.44	1,630,653.23	1,648,002.31
	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.

ia.	STANDARD MET	- Projected avaliable	reserves have me	t the standard for t	the budget and two	subsequent riscai y e	ars.

Explanation:	
(required if NOT met)	

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SUP	SUPPLEMENTAL INFORMATION			
DATA	A ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation	on 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 describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expenditures and explain how the one-time resources will be replaced to describe the expension of the explain how the one-time resources will be replaced to describe the expension of the explain how the one-time resources will be replaced to describe the expension of the explain how the one-time resources are described by the expension of t	continue funding the ongoing expenditu	res 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 e	xpenditures reduced:	

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S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000 to +\$20, 000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated. Description / Fiscal Year Projection Amount of Change Status Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) 1a First Prior Year (2023-24) (1,354,574.00)Budget Year (2024-25) (1,451,934.00) 97,360.00 7.2% Met 1st Subsequent Year (2025-26) (628,084.00) (823,850.00) (56.7%) Not Met 2nd Subsequent Year (2026-27) (640,495.00) 12,411.00 2.0% Met 1b. Transfers In, County School Service Fund * First Prior Year (2023-24) 50,000.00 Budget Year (2024-25) 50.000.00 0.00 0.0% Met 1st Subsequent Year (2025-26) 50,000.00 0.00 0.0% Met

1c. Transfers Out, County School Service Fund *				
First Prior Year (2023-24)	576,532.00			
Budget Year (2024-25)	630,532.00	54,000.00	9.4%	Met
1st Subsequent Year (2025-26)	630,532.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	630,532.00	0.00	0.0%	Met

50,000.00

Impact of Capital Projects

2nd Subsequent Year (2026-27)

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

No

0.0%

Met

0.00

* 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.

NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Contributions have decreased in 2025-26 from previous due to the discontinuation of programs/operational expenses previously funded out of Covid/Federal/State/Local grants that have expired. In 2024-25 the budget reflects the statutory contribution of RMA and a local commitment to provide ongoing support for the School and Career programming, however all other contribution are being reduced.

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ID.	MET - I TOJECTEU TRANSFERS III HAVE	not changed by more than the standard for the budget and two subsequent risear years.
	Explanation:	
	(required if NOT met)	
1c.	MET - Projected transfers out have	e 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)	

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S6. Long-term Commitments

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

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

S6A. Identification of the County Office's Long-term	Commitments					
DATA ENTRY: Click the appropriate button in item 1 and	enter data in all colu	mns of item 2 for applicable	long-term con	nmitments; the	ere are no extractions in this	section.
Does your county office have long-ter	Does your county office have long-term (multiyear) comm					
(If No, skip item 2 and sections S6B a	ind S6C)		Y	es		
	 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. 					ents for
	# of Years	SACS	Fund and Obje	ect Codes Use	d For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Rev	enues)	Debt Se	ervice (Expenditures)	as of July 1, 2024
Leases	0	Fund 01 and Object 8000-8	999	Fund 01 and	Object 7439	0
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences	1	Funds 01, 12, and 63, and 8000-8999	Objects	Funds 01, 12 1000-3999	, and 63, and Objects	621,675
Other Long-term Commitments (do not include OPEB):						
Other Long-term Commitments (do not include OFEB).						
TOTAL:				<u> </u>		621,675
		Prior Year	Budge	et Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(202	4-25)	(2025-26)	(2026-27)
		Annual Payment	Annual I	Pay ment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P	& I)	(P & I)	(P & I)
Leases		139,003		0	0	0
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (continued):						
	Total Annual Payments:	139,003		0	0	0
Hae total annual n	ayment increased	over prior year (2023-24)2		la	No	No

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S6B. Compariso	on of County Office's Annual Payme	nts to Prior Year Annual Payment						
DATA ENTRY: E	nter 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. Identificat	on of Decreases to Funding Source	s Used to Pay Long-term Commitments						
DATA ENTRY: C	lick 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?						
	Will funding sources used to pay long	y-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	Will funding sources used to pay long	n-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 decrea	No						
	NO - Funding sources will not decrea pay ments.	No						

2.

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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 o	f the County	Office's Estimated	Unfunded L	_iability for F	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.

- Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)
 - For the county office's OPEB:
 - a. Are they lifetime benefits?
 - b. Do benefits continue past age 65?
 - c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

Yes

Yes

Yes

- a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
 - b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund
- 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)
 - $\mbox{d.}$ Is total OPEB liability based on the county office's estimate

or an actuarial valuation?

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

	Self-Ir	surance Fund		Gov ernment Fund
		C)	568,021
56	8,021.00			

Actuarial

568,021.00			
0.00			
568,021.00			
Actuarial			
Jun 30, 2022			

- 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	1st Subsequent Year	2nd Subsequent Year	
(2024-25)	(2025-26)	(2026-27)	
0.00	0.00	0.00	
25,439.00	24,558.00	24,877.00	
37,794.00	37,226.00	41,999.00	
10.00	10.00	10.00	

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S7B. Identifi	ication of the County Office's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY	7: Click the appropriate button in item 1 and enter data in all other applicable items; there are r	no extractions in this section	n.	
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 O is covered in Section 7A) (If No, skip items 2-4)"	PEB, which No		
2	Describe each self-insurance program operated by the county office, including details for (county office's estimate or actuarial valuation), and date of the valuation:	or each such as level of risi	k retained, funding approact	h, basis for the valuation
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			
4.	Self-insurance Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
	a. Required contribution (funding) for self-insurance programs			
	h Amount contributed (funded) for self-insurance programs			

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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 An	alysis of County Office's Labor Agreements - Ce	rtificated (Non-management) Emplo	yees			
DATA ENTRY:	Enter all applicable data items; there are no extracti	ons in this section.				
		Prior Year (2nd Interim)	Budge	et Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(202	24-25)	(2025-26)	(2026-27)
Number of cer equivalent(FTE	rtificated (non-management) full - time - E) positions	67.60		67.60	67.60	67.60
Certificated (I	Non-management) Salary and Benefit Negotiation	ns				
1.	Are salary and benefit negotiations settled for the	e budget y ear?		No		
		responding public disclosure document CDE, complete questions 2-4.	s have not			
	If No, identify the u	unsettled negotiations including any pri	or year unset	tled negotiations	and then complete question	ns 5 and 6.
	None for prior year	, negotiating for fiscal year 24-25.				
Negotiations S	Settled					
2.	Per Gov ernment Code Section 3547.5(a), date of	public				
	disclosure board meeting:					
				1	[ī
3.	Period covered by the agreement:	Begin Date:			End Date:	
				1		l
4.	Salary settlement:		Budge	et Year	1st Subsequent Year	2nd Subsequent Year
			(202	24-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the b	udget 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 text, such as "Reop	schedule from prior year (may enter pener")				
	Identify the source	of funding that will be used to support	multiy ear sal	ary commitmen	its:	

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Negotiations N	Not Settled			
5.	Cost of a one percent increase in salary and statutory benefits	96,927		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
6.	Amount included for any tentative salary schedule increases	0	0	0
	1	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
			.,	
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	12,894	12,894	12,894
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%
Certificated (Non-management) Prior Year Settlements			
•	costs from prior year settlements included in the budget?			
7.10 dily 11011 0	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	Tres, explain the nature of the new costs.			
	<u> </u>	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
Cortificated (Non-management) - Other			
	ificant contract changes and the cost impact of each change (i.e., class size, hour	rs of employment, leave of absence,	bonuses, etc.):	

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S8B. Cost An	nalysis of County Office's Labor Agreements - Cl	assified (Non-management) Employ	ees				
DATA ENTRY	: Enter all applicable data items; there are no extract	ions in this section.					
		Prior Year (2nd Interim)	Budge	t Year	1st Subs	sequent Year	2nd Subsequent Year
		(2023-24)	(202	4-25)	(2	025-26)	(2026-27)
Number of cla	assified (non-management) FTE positions	151		125		125	1,250
						l	
Classified (N	on-management) Salary and Benefit Negotiation	S					
1.	Are salary and benefit negotiations settled for the	e budget year?		No			
	If Yes, and the cor	responding public disclosure document	s have not bee	n filed with the	CDE, com	plete questions 2	-4.
	If No, identify the	unsettled negotiations including any pri	or y ear unsettle	ed negotiations	and then c	omplete question	s 5 and 6.
Negotiations S	Settled						
2.	Per Gov ernment Code Section 3547.5(a), date of	public disclosure board meeting:					
3.	Period covered by the agreement:	Begin Date:			End		
					Date:		
4.	Salary settlement:		Budge	t Year	1st Subs	sequent Year	2nd Subsequent Year
	culary continuents		_	4-25)		025-26)	(2026-27)
	Is the cost of salary settlement included in the b	udget and multivear	(=	,	(-		(=====,
	projections (MYPs)?	adget and mailly cal					
		One Year Agreement					
	Total cost of salary						
	% change in salary	schedule from prior y ear					
		or					
		Multiyear Agreement					
	Total cost of salary						
	% change in salary text, such as "Reop	schedule from prior year (may enter pener")					
	Identify the source	of funding that will be used to support	multiy ear sala	ry commitmen	ts:		
Negotiations N	Not Settled						
5.	Cost of a one percent increase in salary and star	tutory benefits		126,309			
			Budge	t Year	1st Subs	sequent Year	2nd Subsequent Year
			(202	4-25)	(2)	025-26)	(2026-27)
6.	Amount included for any tentative salary schedu	le increases	,	0	,	0	0
	,			-		-	-
			Budge	et Year	1st Subs	sequent Year	2nd Subsequent Year
Classified (N	on-management) Health and Welfare (H&W) Ben	efits	(202	4-25)	(2)	025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the	e budget and MYPs?	Y	es		Yes	Yes
2.	Total cost of H&W benefits			15,060		15,060	15,060
3.	Percent of H&W cost paid by employer						
4.	Percent projected change in H&W cost over prior	year	7 (0%		7.0%	7.0%

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Classified ((Non-management) Prior Year Settlements			
Are any new	v costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	<u>L</u>	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified ((Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3. Percent change in step & column over prior year				
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified ((Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
Classified ((Non-management) - Other			
List other sig	gnificant contract changes and the cost impact of each change (i.e., hours of em	ployment, leave of absence, bonuses, e	etc.):	

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Review 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) Budget Year 2nd Subsequent Year 1st Subsequent Year (2024-25)(2025-26) (2026-27) (2023-24)Number of management, supervisor, and confidential FTE positions 73.7 80.7 80.7 80.7 Management/Supervisor/Confidential Salary and Benefit Negotiations Are salary and benefit negotiations settled for the budget year? N/A 1 If Yes, complete question 2. If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4. If n/a, skip the remainder of Section S8C. Negotiations Settled 2. Salary settlement: Budget Year 1st Subsequent Year 2nd Subsequent Year (2026-27) (2024-25)(2025-26)Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener") Negotiations Not Settled 3. Cost of a one percent increase in salary and statutory benefits 1st Subsequent Year 2nd Subsequent Year Budget Year (2024-25) (2025-26) (2026-27) Amount included for any tentative salary schedule increases Management/Supervisor/Confidential Budget Year 1st Subsequent Year 2nd Subsequent Year Health and Welfare (H&W) Benefits (2024-25)(2025-26) (2026-27) 1. Are costs of H&W benefit changes included in the budget and MYPs? 2 Total cost of H&W benefits Percent of H&W cost paid by employer 3 4. Percent projected change in H&W cost over prior year Management/Supervisor/Confidential Budget Year 1st Subsequent Year 2nd Subsequent Year (2026-27) Step and Column Adjustments (2024-25) (2025-26)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 Management/Supervisor/Confidential Budget Year 1st Subsequent Year 2nd Subsequent Year Other Benefits (mileage, bonuses, etc.) (2024-25)(2025-26) (2026-27) 1. Are costs of other benefits included in the budget and MYPs? 2. Total cost of other benefits

Percent change in cost of other benefits over prior year

3.

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S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes	
Jun 25, 2024	

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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		FISCAL	

but may alert the		ditional data for reviewing agencies. A "Yes" answer to any single indicator do onal review. DATA ENTRY: Click the appropriate Yes or No button for items A			
A1.	Do cash flow projections show that the county school service fund?	e county office will end the budget year with a negative cash balance in the			
			No		
A2.	Is the system of personnel position co	ontrol independent from the payroll system?			
			No		
A3.	Is the County Operations Grant AL Criterion 1, Sections 1B-1 and 1B-2,				
			No		
A4.	Are new charter schools operating in coprior fiscal year or budget year?	ounty office boundaries that impact the county office's ADA, either in the			
			No		
A5.		argaining agreement where any of the budget or subsequent years of the ases that are expected to exceed the projected state funded cost-of-living			
			No		
		-			
A6.	Does the county office provide uncap				
			Yes		
A7.	Does the county office have any repo	orts that indicate fiscal distress?			
	(If Yes, provide copies to CDE)		No		
A8.	Have there been personnel changes in months?				
			Yes		
When providing c	omments for additional fiscal indicators,	please include the item number applicable to each comment.			
	Comments:	Item A6 - The County Office of Education pays 100% for health benefits for active and retired board members. Item A8 -			
	(optional)	Randy L Jones has separated from the agency and Breean Brown is Interim Assistant Superintendent.			
	'				

End of County Office Budget Criteria and Standards Review