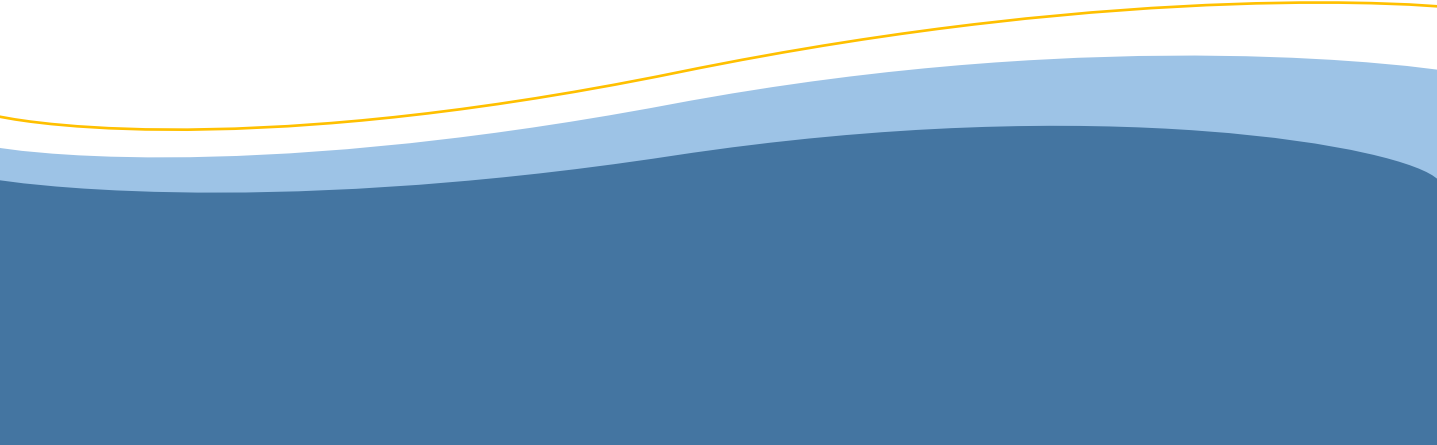


Marin County Office of Education

**2019-2020
Final Budget**



Marin County Office of Education

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MARIN COUNTY

OFFICE OF EDUCATION

June 25, 2019

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

From: Kate Lane, Assistant Superintendent - Business Services

Kate Lane

2019-20 Final Budget for Marin County Office of Education

The Marin County Office of Education (MCOE) 2019-20 budget adoption is presented for your approval. The budget was developed using the most current information available, including the Governor's Proposed Budget as of the May Revision for 2019-20. Updates to the memo presented with the Recommended Budget on June 11, 2019 are shown below through **deletions** or **additions**. These updates reflect conference committee agreements between the Governor and Legislature, but a final budget had not been approved at the time this memo was written.

Current State Economic Conditions

The May Revision confirms that General Fund revenue assumptions have increased significantly since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal income gains stemming from a strong stock market and initial public offerings of stock of large California-based companies, as well as corporate tax revenue from shifting of income in 2017 and 2018 and other one-time revenues from repatriation of foreign earnings associated with the federal tax changes. The revenues are increased short-term from 2017-18 through 2019-20 in the budget forecast, but lower for years beyond the forecast window.

As anticipated, despite the overall General Fund revenue increases totaling nearly \$3.2 billion over three (3) years, K-14 education spending under the Proposition 98 guarantee increases by only \$747 million at May Revision.

As with the January proposed budget, the Governor warns that California's continued growth "is taking place against a backdrop of increasing risks: The International Monetary Fund recently projected that 70 percent of the world's economy would see a slowing of growth in 2019 and the Federal Reserve also projects slower U.S. growth." The May Revision forecast recognizes slower growth but does not predict a recession. Nonetheless, the Governor notes that a moderate recession could result in revenue declines of \$70 billion and a budget deficit of \$40 billion over three (3) years. Accordingly, most of the revenue increases that have materialized since January are constitutionally obligated to reserves, debt repayment and schools. As a result, the budget remains relatively unchanged.

The Governor's May Revision Budget Highlights for Education

The budget conference committee has reconciled differences between the Governor, the Assembly and the Senate and the education trailer bill now awaits approval by the Governor. The following highlights outline the Governor's proposed budget as amended by the trailer bill:

- The Governor's May Revision increased total Proposition 98 spending on K-14 schools over the three (3) year period 2017-18 through 2019-20 by an additional \$747 million, projecting \$389 million of the addition in 2019-20.
 - The May Revision increase of \$747 million brings total K-14 spending to \$3 billion above the level that was approved last June.
 - The May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014) and also projects that conditions will be met to require a deposit in the amount of \$389 million to the Public School System Stabilization Account, also referred to the Proposition 98 Rainy Day Fund.
 - As in past years, this has no effect on funding for the Marin County Office of Education, as we are flat-funded by the state.

- A Cost of Living Adjustment (COLA) of 3.26% was provided for the Local Control Funding Formula (LCFF) formula and selected categorical programs uses over \$2 billion of the annual increase in Proposition 98 revenues.
- ~~\$3.15~~ \$2.246 billion non-Proposition 98 funds toward debt payments to the CalSTRS liability for school employers. The Governor had proposed reducing the rate increase by 1% in 2019-20, 1% in 2020-21 and 0.5% for all future years. The budget trailer bill reduces rate increases by 1% in 2019-20, 0.7% in 2020-21, and 0.3% thereafter.
- \$904 million one-time non-Proposition 98 funds towards debt payments to the CALPERS liability for school employers. CALPERS have not yet published the resulting rate reduction.
- ~~\$696.2 million ongoing for special education with a new program providing ongoing targeted funding to the districts with a concentration (55% or higher) of high-needs students (low income, English Learner and Foster Youth) AND a higher proportion than the state wide average (~10%) of students receiving special education services.~~
- \$152.6 million to equalize AB 602 rates and bring all Local Educational Agencies (LEAs) to “statewide base rate” (est. \$557 per ADA). Marin County SELPA will not receive any additional funding from this budget line because our AB602 funding rate is above the statewide average.
- \$493.2 million to provide grants to school districts for preschool students with exceptional needs.
- Trailer bill language requires legislation passage in 2020-21 to reform special education system to improve outcomes for students to maintain ongoing funding.
- \$1.5 billion in state bonds to allow agencies greater access to funds for facilities projects.

- The May Revision continues to invest in the Statewide system of support with ongoing funding for County Offices of Education relative to differentiated assistance, competitive funding for technical assistance providers at both the Special Education Local Plan Area (SELPA) and County-Office level, as well as an annual appropriation for the California Collaborative for Educational Excellence (CCEE).
- The final budget agreement also includes a commitment to preparing a report by October 2020 to be used in developing a master plan to ensure universal preschool. The budget expands eligibility for full-time state pre-school slots, establishes the *Early Learning and Care Workforce Development Grants Program* to expand the number of qualified early learning and care professionals, and the *Early Learning and Care Infrastructure Grant Program* to expand access to early learning and care opportunities.

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

The current year marks the sixth year of the LCFF. As previously communicated, the LCFF yields lower revenues for MCOE than funding received from all state sources under the previous funding system. The LCFF, however, provides a hold harmless protection that guarantees MCOE will receive no less than revenues received in 2012-13. The one exception to this is the portion of funding attributed to average daily attendance (ADA). This means that any decline or growth in enrollment brings with it a corresponding decline or growth in the hold harmless amount calculated using 2012-13 revenue rates. The MCOE's hold harmless protection has been increased \$0.2 million for an estimated increase in ADA.

Total LCFF funding has been increased for county offices with a supplemental add-on grant funded with state aid to provide support to districts that have been identified for differentiated assistance as evidenced by indicators on the California School Dashboard. Each county office of education receives a base amount of \$0.2 million which is augmented according to the number of districts in need of support. The recommended budget for 2019-20 includes \$0.6 million in LCFF state aid for this purpose.

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

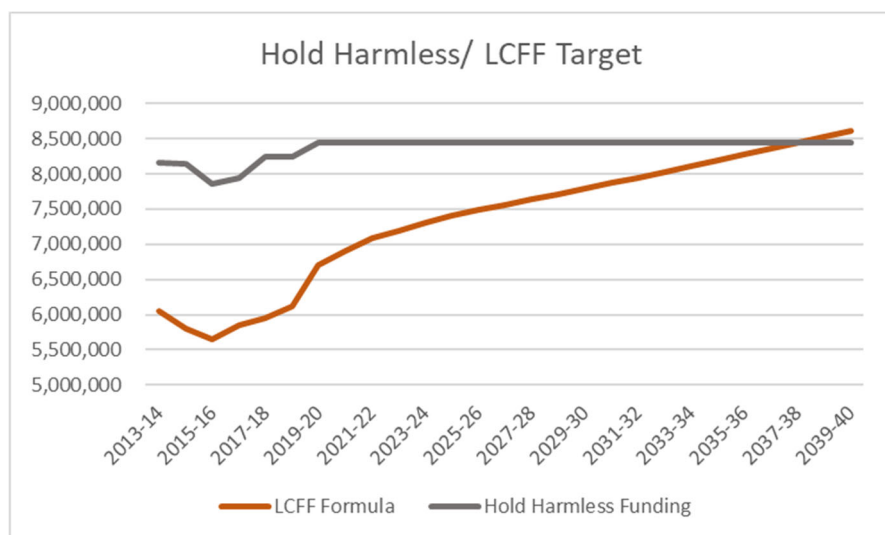
1. Lump sum Base Funding amount for every county office of education
 - a) For 2019-20, \$719,783
2. Per-ADA funding for county community and juvenile court schools
 - a) Base Grant, \$12,310
 - b) Supplemental Grant, an additional \$4,309 for each English Learner, Low Income, and Foster Youth
 - c) Concentration Grant, an additional \$4,309 for each English Learner, Low Income, and Foster Youth above 55% of total enrollment
 - d) Per-ADA funding for juvenile court school \$18,773
3. Funding for general county office operations
 - a) Calculated on the total ADA of all students in the county
 - For 2019-20, \$76.83 for the first 30,000 ADA
 - For 2019-20, \$65.85 for ADA above 30,000
 - b) Calculated on the total number of districts in the county
 - For 2019-20, \$119,963 for each district in the county (18)
4. Calculate Hold Harmless funding using 2012-13 per ADA grant of \$8,533 and compare to the LCFF Entitlement: LCFF funding is the higher of the two estimates
5. Add-on funding for differentiated assistance
 - a) Base funding of \$200,000
 - b) Add on amount determined by district size (ADA)
 - Less than 2,500 ADA \$100,000
 - Less than 10,000 ADA \$200,000
 - Calculated on the average number of districts by size (3 year average)

Marin County Office of Education Local Control Funding Formula (LCFF)						Base Funding Hold Harmless as adjusted by ADA
Funding Elements:		Unit	per Unit	Total		
1	Base Funding per COE		\$ 719,783	\$ 719,783		N/A
2	County Community School - Base Funding	68.00	12,310.02	\$ 837,082	\$	580,215
	Supplemental ADA Funding (35% of Base Funding)	50.84	4,308.51	219,060		
	Concentration ADA Funding (35% of Base Funding)	16.84	4,308.51	72,571		
	Court School (Juvenile Hall, 100%)	15.00	18,772.78	281,592		127,989
	Subtotal County Community School			\$ 1,410,304	\$	708,204
3	County Office Operations:					
	(a) County-wide ADA, up to 30,000	30,000	76.82	\$ 2,304,600		4,042,246
	County-wide ADA, over 30,000	1,668	65.84	109,793		
	(b) per district funding	18	119,963	2,159,334		202,128
	Subtotal County Office Operations			\$ 4,573,727	\$	4,244,374
	2012-13 Categorical Funding					419,234
	2012-13 Regional Occupational Program (ROP)					2,565,964
	2012-13 Beginning Teacher Support and Assessment (BTSA)					512,044
Total LCFF				\$ 6,703,815	\$	8,449,820

There are some similarities between the previous hold harmless funding and the funding under LCFF. These similarities, as shown in the column on the right, are primarily related to student driven and county operations funding. The formulas' differences demonstrate a shift away from categorically directed funding and into an unrestricted pool of funds, with an expectation of additional services for the students who generate Supplemental and Concentration funding (English Learners, Low Income and Foster Youth). Marin's Community School and Phoenix Charter Academy are required to show a 38% increase or improvement in services based on the supplemental and concentration grant estimate.

Decades of Flat-Funding

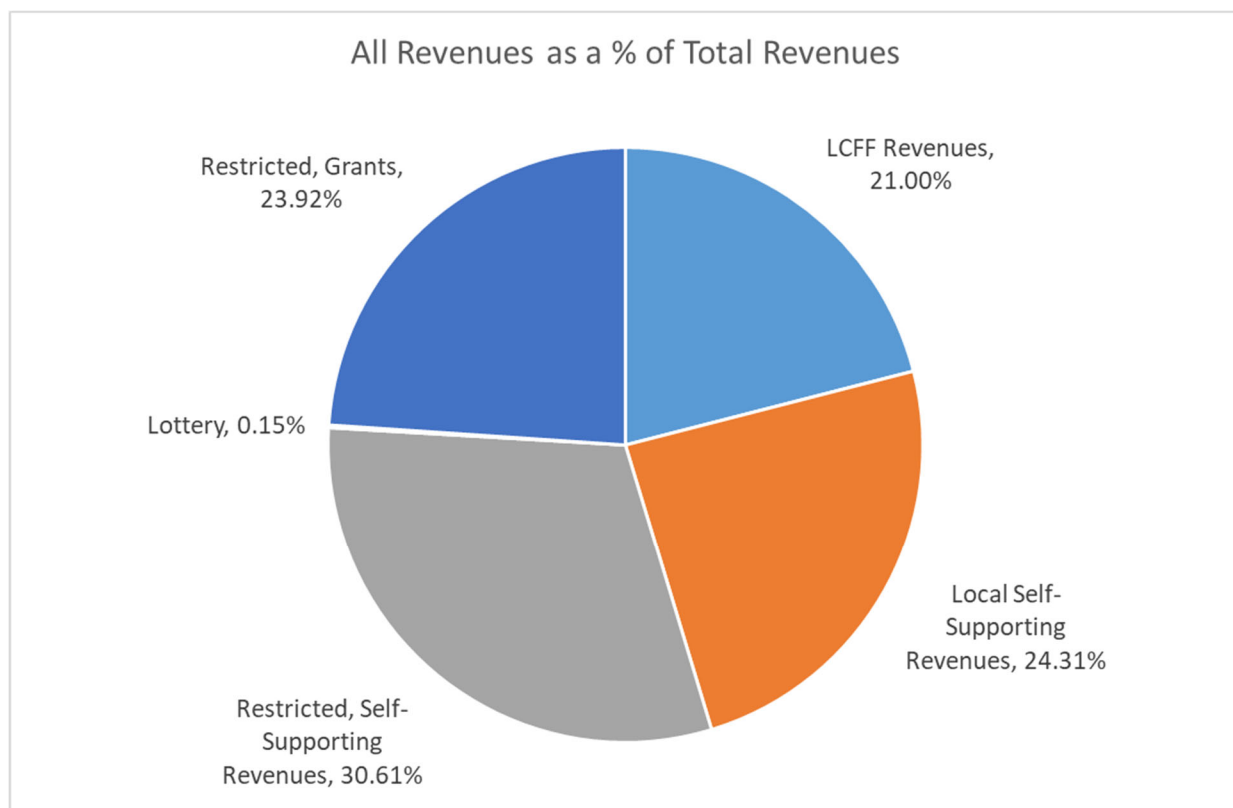
Through the LCFF, the MCOE will not receive additional LCFF dollars from the state for the foreseeable future. While the LCFF has created a flat-funding reality over the next few decades, a positive consequence of the formula has allowed us to keep a portion of excess property taxes. Unlike basic aid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



MCOE returned \$60 thousand of 'excess' taxes to the State for 2017-18 and estimates 'excess' taxes to be returned will total \$0.3 million in 2018-19 and \$0.5 million in 2019-20. This mechanism creates the flat-funding condition noted above.

Other Funding Sources

LCFF funds represent only a portion of MCOE's total revenues. As is demonstrated in the next chart, LCFF revenues make up approximately 21% of total revenues, down from 31% in 2015-16. The steady decline in the percentage of total revenues funded with the LCFF represents a growing increase in the County Office's diversified revenue portfolio. The remaining 79% of MCOE's budget consists of revenues that are directly linked to the regional programs operated to serve the county's children. We plan to mitigate the impact of multiple years of flat funding with this diversified revenue stream.



Our Assets

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

Marin County Office of Education Recommended Budget Highlights & Assumptions

- All identified actions for Marin's Community School and Phoenix Charter Academy combined Local Control and Accountability Plan (LCAP) are included in the budget.
- LCFF Revenues increase as attendance (ADA) at Marin's Community School has been increasing. The MCOE's held harmless funding has been increased \$0.2 million based on increasing ADA.
- \$0.6 million in county office Differentiated Assistance LCFF funding to provide first level support to identified districts in Marin County.
- Ongoing implementation of the Alternative Education Program redesign which continues to be supported by private foundation grants.
- The removal of the one-time federal Title IV grant supporting Mathematics that ends in 2018-19.
- \$1.2 million in state revenue and matching expenditures to serve as one of the state-wide SELPA Content Leads - an element of the State System of Support. This is a multi-year program with annual funding allocations that are expected to total approximately \$5 million over the next five years. The content lead will disseminate evidence based practices state-wide by scaling up the CAPTAIN network.
- Continue to support the California Collaborative for Educational Excellence (CCEE) with an increase in the associated administrative fee revenues as a result of the additional activities the CCEE has been charged with and funded for.
- The new K-12 Strong Workforce career technical education consortium grant serving all Marin County high schools, including Marin's Community School, provides \$0.9 million in other state revenues of which \$0.5 million is passed through to participating districts.
- Interfund transfers of resources from the unrestricted general fund to the enterprise fund have been budgeted in the amounts of \$47,500 in 2018-19 and \$152,500 in 2019-20 for a total of \$200,000 to support renovations, repairs and improvements at the Walker Creek Ranch.
- The capital outlay budget in the general fund has been set at just over \$1 million to include recently approved projects for the Grant Grover, Marindale and Magnolia park sites.
- Attachment A outlines grant changes included in the 2019-20 Recommended Budget.
- Changes in grants are reflected in both revenues and expenditures.
- Staffing changes aligned with 2019-20 programs have been incorporated into the budget.
- Salaries are budgeted at 2019-20 salary schedules which include the approved 3% increase.
- The Governor's May Revision includes a proposal to buy-down the CalSTRS rate for school districts in 2019-20 and 2020-21 by just over 1% each year and to reduce the long-term rate by 0.5%.

The proposed budget assumptions include this pension relief which has relieved the budget and multi-year projection for pensions for certificated staff by just less than \$0.4 million. This amount has been reserved in the ending fund balance as a contingency in case the proposal is not included in the adoption of the State Budget. Although this relief is welcome, the budget at the county office includes an equal amount of expenditures for ‘classified’ staff that participate in the CalPERS retirement system. CALPERS rates increase as follows:

- 2019-20 increases to 20.733% from 18.062% in 2018-19
- 2020-21 increases to 23.6%
- 2021-22 increases to 24.9%

Our initial estimates indicate the pension relief included in the budget trailer bill will yield additional savings to the MCOE budget.

- Carry-over amounts from 2017-18, which were budgeted in 2018-19 are not budgeted in 2019-20. Any carry-over amount from 2018-19 will be added to the 2019-20 budget at the First Interim update.

The Marin County Office of Education’s budget projects planned deficit spending in the budget and both subsequent years of the multi-year projection and anticipates deficit funding will both continue and increase for the foreseeable future. To the extent our diversified portfolio does not keep pace with inflation and pension cost increases, planned deficit spending will utilize reserves set aside in the stabilization account.

Ending Fund Balance Reserves and Commitments

As a result of the Marin County Office of Education’s “flat-funding” from the state that will remain “flat” well into the foreseeable future, the Marin County Board of Education established a committed Stabilization Arrangement for the purpose of stabilizing budget resources that will allow us to maintain and support programs on behalf of the students of Marin County. This Stabilization Arrangement commits the residual balance of assigned and unassigned reserves of the County School Service Fund above twice the state required minimum reserves of 3%.

When revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement. Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%,

the excess amounts are deposited into the Stabilization Arrangement. For the 2019-20 Budget, the committed amount designated into the Stabilization Arrangement is \$20.9 million.

Summary

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

Marin County Office of Education 2019-20 Budget Questions and Answers

- 1. The Marin County Office of Education's (MCOE) recommended budget for 2019-20 shows deficit spending of \$0.8 million in the restricted County School Service Fund. Will MCOE need to make contributions from unrestricted resources to support these expenditures?**

MCOE budgeted \$0.6 million for planned capital projects including Marindale, the Magnolia Park playground and a roofing project. These projects will be funded with carryover fund balance in MCOE's Special Education program. This is a planned one-time use of reserves that is not dependent on a contribution of unrestricted resources. In addition, MCOE budgeted \$0.2 million for the Medical program which is also funded from the program carry over balance.

- 2. Did MCOE receive any additional grants for FY 2019-20?**

Please see Attachment A for a listing of the grants included in MCOE's 2019-20 budget.

MCOE continues to seek grants to serve and support the students and districts of Marin. Of particular note, MCOE's 2019-20 budget includes two (2) new grant funded programs:

- \$1.2 million in state revenue to support the work of serving as one of the state-wide SELPA content Leads – an element of the State System of Support. This project will be renewed annually, contingent on performance, for a five (5) year period for a total of \$5 million in funding.*
- \$1.3 million in state funding for career technical education funding including a new \$0.9 million K-12 Strong Workforce Program grant. Both this program and the Career Technical Education Incentive Block Grant program are multi-year programs with funding renewed annually.*

In addition, the budget includes \$0.6 million in state revenue to fund MCOE's work supporting districts that have been identified for Differentiated Assistance. This ongoing funding is annually appropriated with a minimum base of \$0.2 million and additional funding based on the number of identified districts in the County.

- 3. The indirect cost rate went down from 14.83% in 2018-19 to 12.42% for 2019-20. How does this affect the unrestricted program budget?**

The Special Education program budget, representing approximately 50% of the total budget, is subject to a reduced indirect cost rate of 8.8% and is therefore not impacted by rate changes. The other half of MCOE's 2019-20 restricted budget has increased by \$3.4 million in comparison to the 2018-19 adopted budget. This increase in the program base from which indirect costs are recovered almost completely makes up for the decrease in the rate.

4. **The Governor's proposed budget includes additional funding to reduce the employer share of the California State Teachers Retirement System (STRS). Did MCOE budget the cost based on the Governor's proposal?**

Yes, MCOE budgeted the STRS cost based on the Governor's proposal to reduce the STRS rate. Although, we believe that the final State budget will be approved at the proposed rates, the fund balance reserves include an assignment for the STRS rate change equal to the difference between the Governor's proposal and the CalSTRS statutory rate. The final budget is awaiting signature by the Governor and includes the rate relief as proposed for STRS as well as relief for CalPERS. We, therefore, anticipate being able to further reduce the budget once the state budget is approved.

5. **Are there any major facility projects included in the budget for FY 2019-20? Will the state payment related to building the Community School come through? Is that included in the budget?**

The major facility projects included in the FY 2019-20 restricted budget are playground and roofing for the Marindale and Magnolia Park sites. MCOE has also been approved for \$259,132 for Proposition 39 Energy Efficiency Upgrades. The Proposition 39 Funds have been encumbered in FY 2018-19 with the project to be completed in FY 2019-20. In addition, the unrestricted budget includes \$0.4 million in capital outlay for contingent needs.

We have just received \$1.5 million reimbursement from the state for the Community School building which is not included in the FY 2019-20 budget. The funds have been deposited to the County Schools Facility Fund pending our successful completion of the close-out report.

6. **We understand that MCOE's LCFF funding is 'flat funded' for the next 15-20 years. How do we account for the salary, benefit and other cost living adjustments with no additional revenue?**

MCOE's flat LCFF funding represents 21% of MCOE's total revenue, down from 31% in FY 2015-16. The percentage of the budget reliant on this flat-funding stream has been declining over the years because we have been diversifying our portfolio continuously by increasing our state and local funds. Despite the progress made in reducing MCOE's reliance on LCFF funding, the 2019-20 budget and multi-year projection reflect deficit spending totaling just over \$1 million in total across all three (3) years. In anticipation of this imbalance, the Board approved resolution #876 to create a committed stabilization reserve in June 2014 to cover any shortfall in the unrestricted budget. The 2019-20 recommended budget commits \$21 million to the stabilization reserve.

7. Walker Creek Ranch (WCR) budget shows deficit spending of \$442K. Is MCOE contributing to cover the deficit?

The budget for WCR includes the equivalent of a 3% salary increase for all positions, health benefits are budgeted at the full cap for all eligible positions, and retirement benefit costs have been budgeted at statutory rates. As a result, the recommended budget for 2019-20 reflects a 9.4% increase in expenses in comparison to the estimated actuals budget for 2018-19. The revenue budget, on the other hand has been increased by only 1.2% compared to the 2018-19 estimated actuals. We anticipate that unassigned reserves are sufficient to cover the resulting deficit in the FY 2019-20 recommended budget, however, the structural deficit will need to be cured. Ranch management is working with the business department to identify ways to achieve a balanced and thus, sustainable budget going forward.

MCOE is contributing \$150 thousand to the Ranch fund for capital outlay projects in 2019-20 and an additional \$50 thousand in 2018-19 for a total of \$200 thousand.

8. In FY 2018-19 we have agreements with Mill Valley and Sausalito Marin City School Districts to provide superintendent & business services. Do the agreements continue to FY2019-20? Do we have any other agreement with other districts? And what is the impact to the budget.

The superintendent service agreement with Mill Valley and superintendent and business services agreements with Sausalito Marin City School District will end on June 30, 2019 and are, therefore, not included in the 2019-20 recommended budget. A new agreement with the Dixie School District for interim superintendent services has been included in the FY 2019-20 budget.

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

SchoolsRule Marin distributions have been steadily increasing and we anticipate distributing \$0.9 million in the next distribution cycle.

10. Are we allowed to keep excess property tax?

The LCFF has allowed the County Office of Education to keep a portion of excess property taxes. The formula allows us to be funded up to the 2012-13 base funding hold harmless as adjusted for changes in alternative education ADA. Unlike basic aid school districts, County Offices of Education are not generally allowed to keep excess property taxes. Any property taxes received in excess of this 'hold harmless' base must be transmitted to the state department of finance for distribution to trial courts. Estimated excess property taxes for MCOE have increased to over \$0.5 million in the 2019-20 budget from \$60 thousand in 2017-18.

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

In FY 2018-19 we were funded with a one-time federal grant for Title IV, Part A Student Support and Academic Enrichment in the amount of \$0.54 million. The grant is not available for FY 2019-20 and has, therefore, been removed from the budget for 2019-20.

12. Where do we stand regarding funding of our retiree health benefit program?

MCOE provides medical, dental and vision benefits to eligible retirees and their dependents. MCOE pays for the smaller portion of these costs, with the balance paid by the retiree. Currently, there are 15 retirees that receive this benefit; the annual cost to MCOE is about \$58,000.

Our most recent actuarial estimate of the plan liability is \$1.2 million based on a plan measurement date of June 30, 2017. This new study was performed in accordance with the new accounting standards effective in the 2017-18 fiscal year. The liability has grown by almost \$0.3 million since the last study was performed. The increase is largely as a result of required accounting change related to separating estimated costs into age-rated bands. This amount is considered unfunded per Generally Accepted Accounting Principles (GAAP), as we do not have an irrevocable trust established to finance the liability. However, MCOE has deposited \$1.2 Million in a self-insurance fund that is dedicated to financing this obligation. While GAAP does not consider the self-insurance fund to be a direct offset to the liability, our intention is to always have sufficient financial resources set aside in this fund to consider the obligation funded.

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

Grant Comparison 2018-19 to 2019-20 listing grants funded to MCOE is included in the budget binder as Attachment A.

14. Which of our student programs have deficits and how much i.e. Walker Creek, Alternative Education? What is our plan to address these, i.e. get more students/groups?

Marin's Community School

Across the Alternative Education Program budgets, there is a deficit of \$56,465 for the 2019-20 school year. One revenue that is anticipated in the 2019-20 school year that will offset this deficit is an additional \$173,000 grant from the federal government called the Comprehensive Support and Improvement Grant. This is a one-year grant designed to increase graduation rates and achievement.

We are seeing an increase in student enrollment and project growth over the coming year. Over 75% of our students who had the option to return to their districts opted to stay with us this coming fall.

In the 2019-20 school year, we will be increasing the number of educational experiences in the community through internships and interdisciplinary project-based learning. Our theory of action is that students will re-engage in school as we expose them to a wide variety of experiences both on and off campus that help them build their confidence as learners. We anticipate these changes will help increase the attendance of students already enrolled in our programs, but who are chronically truant.

We have meetings planned with our local districts to share our progress and plans for growth. While actual enrollment and attendance always changes, we will meet with our budget office on a monthly basis to monitor our revenues and expenditures to be fiscally sustainable over the years.

Walker Creek Ranch

The anticipated deficit in 2019-20 for Walker Creek Ranch is \$442,758.00. Walker Creek Ranch has condensed the Outdoor School Schedule so that there is consistency in the number of students each week. Weeks that are presently vacant will be utilized by staff to recruit new schools and to market the program through school visits, open house programs, and similar outreach. Program staff have also outlined a plan for promotional materials, a program newsletter, website enrichment, community involvement, and facility and program enhancements. Vacant weeks are also available to Conference groups to provide additional revenue. The Conference program is presently at its strongest point historically in terms of guest numbers and revenue and effectively subsidizes the outdoor education program.

15. How much income did we get last year for fees paid for workshops as compared to the expenses?

In FY 2018-19 we budgeted revenue of \$369,595 and expenses of \$374,348. The carry over balance of \$62,912 from FY 2017-18 will, therefore, be spent down by approximately \$5,000.

16. What does it actually cost to have a student in our Compass Program? Whatever happened to the Inclusive Preschool?

The Marin County SELPA has maintained the Compass program educationally related mental health services with funding from the annual appropriation of Mental Health revenue through the mental health fiscal allocation plan. As a result, the cost to place a student in our Compass program is limited to the excess costs billed to districts for students being educated in an MCOE regionalized program, estimated at \$18,805 per pupil for the 2019-20 school year.

The Inclusive Preschool program, Great Expectations, is going into its second year of operation. The first year was a great success. In partnership with Lifehouse Agency and Dominican University, the program served preschool students both with and without

Individualized Education Programs (IEPs). In their inaugural year the classroom team met monthly to focus on collaboration, unifying pedagogy and fostering enrollment for students without IEPs. In the upcoming 2019-2020 school year, the Lifehouse and MCOE classroom teams will be participating in the Early Childhood Education Quality Improvement Project. The project will focus on collaboration and coaching using the Teaching Pyramid Framework. The Teaching Pyramid approach provides a systematic framework that promotes social and emotional development in children ages 3-5. We anticipate that Great Expectations will be a lasting partnership with Lifehouse Agency and Dominican University.

17. Does this budget include any vacant positions?

Yes, MCOE budget includes all currently vacant positions. The total salaries and benefits budgeted for open positions is \$4.01 Million

18. Are we sharing staff with the districts next year?

In FY 2018-19 we shared staff with Mill Valley School District, Superintendent Position, and Sausalito Marin School District, Superintendent and Business Manager Positions. In FY 2019-20, we will share superintendent services with Dixie School District. We also will provide business service to Nicasio School District and the Rurals (Laguna and Lincoln).

Additionally, we are contracting with the Tamalpais Union High School District to share 0.25 FTE of their district's Wellness Director. This position will work to enhance systems of support to promote wellness across all schools in Marin County.

19. I hear we are getting funding for Census 2020. Is that in the budget?

State leaders have made a significant commitment to California Count – Census 2020 outreach and communication efforts in support of the U.S. Census by investing \$100.3 Million toward strategies and activities that will help ensure an accurate and successful count in California.

The Marin County Office of Education is receiving \$12,510 to support outreach and education to Marin County Schools in “hard to count” regions of Marin. The work is closely aligned with the countywide Census 2020 Committee. No, this amount is not included in the budget.

20. Did we upgrade our technology? What steps did we take? How often do we buy equipment? What is the cost. Who pays for it?

Last year the Information Services (IS) department did not do any major technology upgrades. IS will be preparing for a datacenter core equipment refresh in the 2020-21

budget year. The core equipment was last purchased in 2013 via an RFP that was awarded to Dell. The cost for the upcoming core equipment refresh is not certain at this time. IS staff will be analyzing cost and pros and cons of a full on-site core replacement versus a hybrid cloud/on-premise configuration with the cost estimate determined by the needs developed throughout the RFP process in 2019-20. The core equipment refresh is to be funded by MCOE IS and District Data Processing Consortium equipment reserve funds.

21. I was in a meeting recently in Hollis Hall, seems like we might need to refresh/upgrade. Are there any plans? Given the program expansion, i.e. CCEE, etc., are we in need of more office space?

The Hollis Hall lighting and dimmer capability is presently being addressed. This work is funded through Proposition 39 and will be completed by July. Technology upgrades are under consideration for projectors, screens and audio. These will be researched during fiscal year 2019-2020. Carpeting, blinds, and painting are also under consideration and will be researched during fiscal year 2019-2020.

As our organization continues to seek opportunities to serve students throughout Marin County, we are facing some potential office space expansion. When we are successful in writing a grant and/or securing funding to provide services to students, such opportunities can come with a need to expand staffing. We are presently reviewing the impacts of such opportunities. To date we have been able to absorb such expansion within our existing office space utilizing the major reconfiguration project that was done over the last two years.

CCEE's office needs are presently being met.

22. Are we still working with MERA with the Walker Creek tower? Is that in the budget?

The MERA radio tower project is being coordinated through the Marin County Department of Public Works. It will be for emergency use and for the benefit of the larger community. It does not require any funding assistance from Walker Creek Ranch or the Marin County Office of Education. Expected completion date will be within calendar year 2021. Latest updates from the County of Marin indicate that they are completing the California Environmental Quality Act process.

**Marin County Office of Education
Grants Comparison 2018-2019 to 2019-2020**

Attachment A

Grant	2018-19	2019-20	Grantor	2019-20 Personnel Costs
Education Services				
Early Childhood Education Quality Improvement Project Grant to support the Early Childhood Education Quality Improvement Project.	\$500,000	\$500,000	Marin Community Foundation	\$356,691
Pre K-3rd /Grade Initiative Grant to support the coordination of PreK-3 rd /Grade collaborative projects in four target districts.	\$460,000	\$460,000	Marin Community Foundation	\$396,937
College Access and Success Grant to support the design of a family cohort pilot for College Access and Success.	\$299,650	\$299,650	Marin Community Foundation	\$290,112
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$112,624	\$112,624	Marin Community Foundation	\$108,582
*Williams and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$45,000	\$50,000	Hewlett Foundation	\$0
*First Five Impact Grant Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.	\$311,728	\$311,728	First Five	\$216,406
*Data Collectors Grant for direct services to classrooms in the PreK-3 Early School Success Initiative through direct student observation and collection of EduSnap data over a period of one year.	\$195,000	\$236,000	Marin Community Foundation	\$200,412
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$64,654	\$64,654	Federal	\$32,930
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$55,896	\$54,472	Federal	\$43,699
ESEA: ESSA School Improvement (CSI) for LEAs Federal funding for local educational agencies with schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.	\$172,442	\$0	Federal	\$0
ESEA: ESSA School Improvement (CSI) for COEs Federal funding for 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.	\$42,493	\$0	Federal	\$0
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment One-time 2017-18 SSAE funding provided to increase the capacity of LEAs to meet the goals of the ESEA by 1) providing students with a 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.	\$542,124	\$0	Federal	\$29,668
Title II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$7,434	\$7,092	Federal	\$0
Title III Limited English To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.	\$68,152	\$63,194	Federal	\$0
National Oceanic Atmospheric Administration (NOAA) Grant to work with 6th grade to 12th grade science teachers for the 2018-19 School Year around the impact of climate change on the local coastal ecosystems that surround Marin County.	\$59,970	\$0	Department of Commerce/NOAA	\$0

**Marin County Office of Education
Grants Comparison 2018-2019 to 2019-2020**

Attachment A

Grant	2018-19	2019-20	Grantor	2019-20 Personnel Costs
Classified School Employee Grant Funding provided by Commission on Teacher Credentialing to provide financial assistance for current classified staff to become credentialed teachers.	\$39,627	\$84,129	State	\$11,295
ESSA: Education for Homeless Children and Youth To facilitate the enrollment, attendance, and success in school of homeless children and youth; and ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.	\$37,500	\$0	State	\$0
Tobacco-Use Prevention Education (TUPE) Admin Grants Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.	\$37,500	\$37,500	State	\$19,944
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	\$19,944
Tobacco-Use Prevention Education (TUPE) Grades 6-12 Funding to reduce youth tobacco use by educating youth on healthful tobacco-related decisions through tobacco-specific instructions and activities.	\$177,260	\$212,712	State	\$74,458
*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.	\$232,554	\$232,554	State	\$159,292
CA Preschool Quality Rating and Improvement System (QRIS) To ensure that children in California have access to high quality programs so that they thrive in their early learning settings and succeed in kindergarten and beyond.	\$126,154	\$126,154	State	\$60,886
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$71,400	\$72,828	First 5 Marin	\$60,543
Education Services Total	\$3,696,662	\$2,962,791		\$2,081,799
Special Education				
Dedication to Special Education To support the Technology Resource Center of Marin.	\$183,000	\$230,000	Dedication to Special Education (DSE)	\$30,820
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$56,648
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$5,780,753	\$5,780,753	Federal	\$413,137
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three to five.	\$273,129	\$273,129	Federal	\$46,382
IDEA Preschool Local Entitlement, Part B Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.	\$869,892	\$869,892	Federal	\$159,847
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.	\$375,411	\$369,334	Federal	\$0

**Marin County Office of Education
Grants Comparison 2018-2019 to 2019-2020**

Attachment A

Grant	2018-19	2019-20	Grantor	2019-20 Personnel Costs
Preschool Staff Development <i>Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.</i>	\$1,600	\$1,406	Federal	\$0
IDEA Early Intervention Grant, Part C <i>Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.</i>	\$252,596	\$252,596	Federal	\$217,731
Alternative Dispute Resolution Expansion Program <i>Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.</i>	\$15,865	\$15,823	Federal	\$13,033
Transition Partnership Program (TPP) Grant <i>To provide vocational rehabilitation services to significantly disabled high school students.</i>	\$79,100	\$79,100	California Department of Rehabilitation	\$63,840
Mental Health Services <i>The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.</i>	\$2,004,160	\$1,872,548	State	\$520,803
Workability Grant <i>The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.</i>	\$129,425	\$129,425	State	\$111,782
SELPA Systems Improvement Leads <i>To serve as Special Education Resource Lead to work with lead agencies selected and other county offices of education to improve pupil outcomes as part of the statewide system of support.</i>	\$454,978	\$1,230,897	State	\$257,263
Special Education Totals	\$10,505,909	\$11,190,903		\$1,891,286
Alternative Education				
AB1913 Sheriff Cardenas Crime Prevention Act of 2000 <i>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 .</i>	\$333,267	\$273,267	County of Marin Probation Department	\$121,845
No Child Left Behind (NCLB) Title I Part A <i>To ensure that all children have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.</i>	\$143,519	\$143,519	Federal	\$0
NCLB Title I Part D <i>Provides financial assistance to local education agency's (LEA's educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities.</i>	\$127,178	\$127,178	Federal	\$14,235
Alternative Education Totals	\$603,964	\$543,964		\$136,080
Regional Occupational Program (ROP) / School to Career (STC)				
California Career Technical Education Incentive (CTE) <i>To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.</i>	\$0	\$421,651	State	\$91,937

**Marin County Office of Education
Grants Comparison 2018-2019 to 2019-2020**

Attachment A

<i>Grant</i>	<i>2018-19</i>	<i>2019-20</i>	<i>Grantor</i>	<i>2019-20 Personnel Costs</i>
<i>K-12 Strong Workforce Program</i> <i>Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.</i>	\$0	\$906,052	State	\$53,629
<i>College of Marin, AB86</i> <i>Grant to provide consulting service to prepare an inventory of Regional Programs for adults.</i>	\$140,000	\$140,000	College of Marin	\$56,595
<i>ROP / STC Totals</i>	\$140,000	\$1,467,703		\$202,161
Other Grants				
<i>Classified School Employee Professional Development Block Grant</i> <i>Professional development of classified employees with first priority being for professional development for the implementation of school safety plans.</i>	\$27,407	\$0	State	\$0
<i>Other Grants Totals</i>	\$27,407	\$0		\$0
Total	\$14,973,942	\$16,165,361		\$4,311,326

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

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

		2019-20
Total General Fund Expenditures & Other Uses		\$ 47,852,669
Minimum Reserve requirement	3%	\$ 1,435,580
General Fund Combined Ending Fund Balance		\$ 30,296,504
Special Reserve Fund Ending Fund Balance		\$ 190,581
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ 4,608,282
Committed		\$ 21,085,974
Assigned		\$ 181,071
Reserve for economic uncertainties		\$ 2,871,160
Unassigned and Unappropriated		\$ 1,740,597
Subtotal Assigned, Unassigned & Unappropriated		\$ 4,792,829
Total Components of ending balance		\$ 30,487,085
FALSE		
Assigned & Unassigned balances above the minimum reserve requirement		\$ 3,357,249

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FUND SUMMARY

**Marin County Office of Education
2019-20 Budget
Fund Summary**

	Unrestricted	Restricted	Total
REVENUES:			
LCFF Sources	11,784,647	7,183,576	18,968,223
Federal Revenues		2,351,322	2,351,322
Other State Revenues	134,400	6,798,086	6,932,486
Other Local Revenues	5,066,292	13,106,377	18,172,669
TOTAL REVENUES	16,985,339	29,439,361	46,424,700
EXPENDITURES:			
Certificated Salaries	3,503,916	8,228,570	11,732,486
Classified Salaries	6,864,302	5,176,791	12,041,093
Employee Benefits	4,259,213	6,347,681	10,606,894
Books and Supplies	383,570	452,799	836,369
Services, Other Operating Expenses	2,814,689	8,062,960	10,877,649
Capital Outlay	400,000	629,209	1,029,209
Other Outgo	551,469		551,469
Direct Support/Indirect Costs	(2,228,361)	2,228,361	-
TOTAL EXPENDITURES	16,548,798	31,126,371	47,675,169
<i>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</i>	436,541	(1,687,010)	(1,250,469)
OTHER FINANCING SOURCES/USES:			
Interfund Transfers In	411,225		411,225
Interfund Transfers Out	152,500	25,000	177,500
Other Sources			-
Other Uses			-
Contributions	(905,734)	905,734	-
TOTAL OTHER FINANCING SOURCES/USES	(647,009)	880,734	233,725
<i>Net Increase (Decrease) in Fund Balance</i>			(1,016,744)
FUND BALANCE:			
BEGINNING BALANCE (Est.)	25,898,689	5,414,558	31,313,247
BEGINNING BALANCE FIXED ASSETS			
ENDING BALANCE	25,688,221	4,608,282	30,296,503

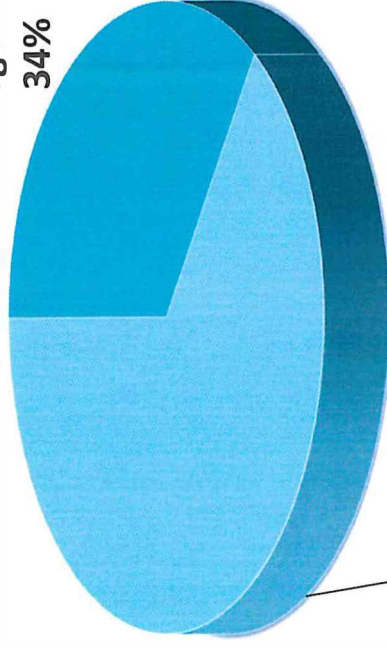
General Fund Summary Comparison

Expenditures by Source

2019-2020 Budget

2018-2019 Budget

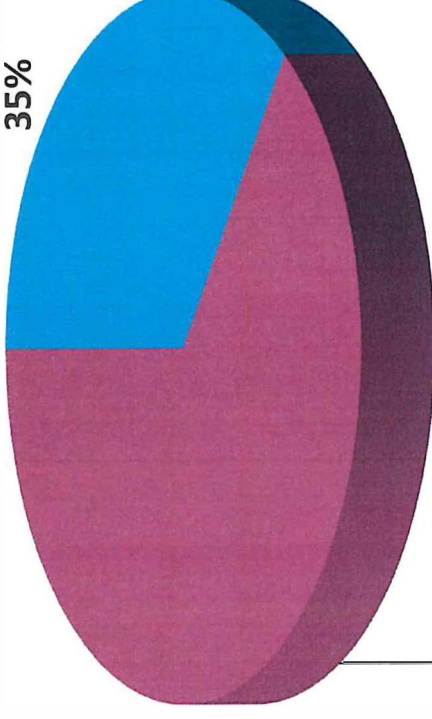
Unrestricted
Programs
34%



Restricted Programs
66%

2019-2020 Budget

Unrestricted
Programs
35%



Restricted Programs
65%

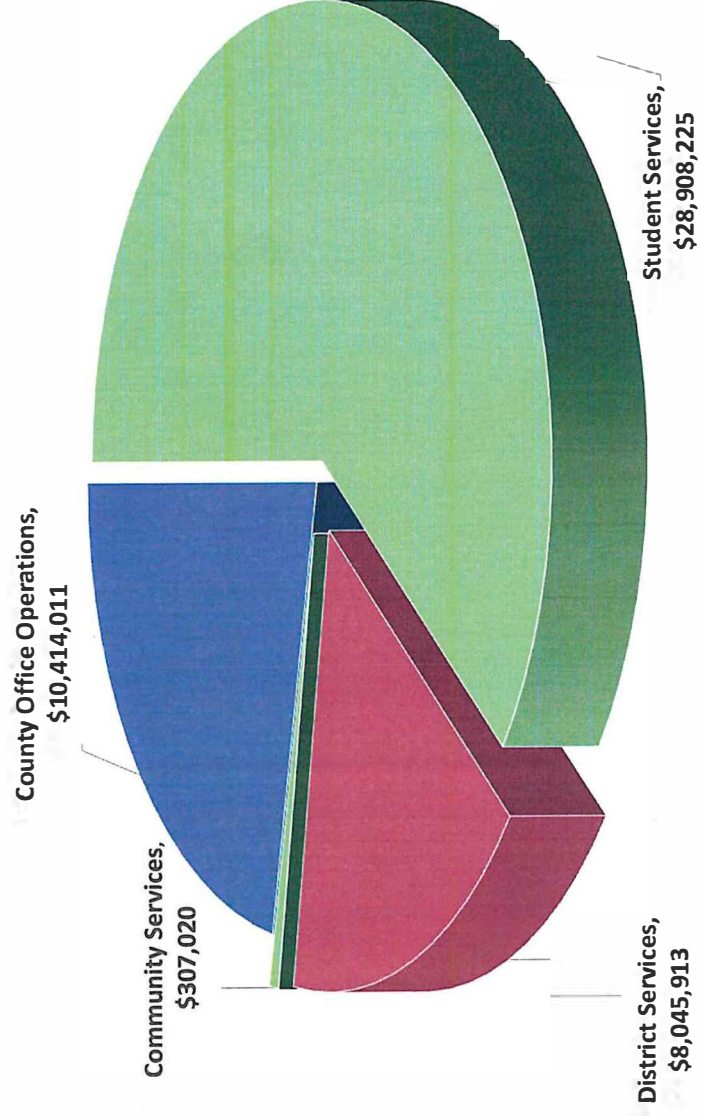
**Marin County Office of Education
2019-20 Budget
General Fund Summary**

	Student Services	District Services	Community Services	County Office Operations	Total
REVENUES:					
LCFF Sources	1,410,301	2,773,275	-	3,055,510	7,239,086
LCFF Transfers	6,918,941	-		361,586	7,280,527
Excess Property Taxes				2,724,744	2,724,744
LCFF Hold Harmless				1,713,785	1,713,785
Federal Revenues	2,213,354	112,968		25,000	2,351,322
Other State Revenues	3,558,882	520,266		2,863,420	6,942,568
Other Local Revenues	13,134,511	3,606,206	230,000	1,201,952	18,172,669
TOTAL REVENUES	27,235,989	7,012,715	230,000	11,945,996	46,424,700
EXPENDITURES:					
Certificated Salaries	8,509,883	1,466,844	-	1,755,759	11,732,486
Classified Salaries	5,084,412	2,860,016	46,892	4,049,773	12,041,093
Employee Benefits	5,683,846	1,618,853	10,028	3,294,169	10,606,896
Books and Supplies	348,919	110,710	131,100	245,640	836,369
Services, Other Operating Expenses	6,616,971	1,657,457	104,000	2,499,216	10,877,644
Capital Outlay	614,209	-	15,000	400,000	1,029,209
Direct Support/Indirect Costs	2,049,985	332,033		(1,830,546)	551,472
TOTAL EXPENDITURES	28,908,225	8,045,913	307,020	10,414,011	47,675,169
Excess (Deficiency) of Revenues Over Expenditures	(1,672,236)	(1,033,198)	(77,020)	1,531,985	(1,250,469)
Before Other Financing Sources and Uses					
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In				411,225	411,225
Interfund Transfers Out				177,500	177,500
Other Sources					-
Other Uses					-
Contributions to Restricted Programs					-
TOTAL OTHER FINANCING SOURCES/USES				233,725	233,725
Net Increase (Decrease) in Fund Balance	(1,672,236)	(1,033,198)	(77,020)	1,765,710	(1,016,744)
FUND BALANCE:					
BEGINNING BALANCE (Est.)					31,313,247
ENDING BALANCE					30,296,503
Components of Ending Fund Balance:					
Restricted					4,608,282
Committed for Stabilization Arrangements					20,895,392.60
Reserve for Economic Uncertainties					2,871,160
Assignment for STRS rate change					181,071.00
Unassigned/Unappropriated Amount					1,740,597

Marin County Office of Education

Expenditures by Department

2019-2020 Budget



Total \$47,675,169

STUDENT SERVICES

**Marin County Office of Education
2019-20 Budget
Student Service Program**

	Special Education	Alternative Education	ROP, School to Career	Adults in Corrections	Total
REVENUES:					
LCFF Sources		1,410,301			1,410,301
LCFF Transfer	6,918,941	-			6,918,941
Excess Property Taxes					-
Federal Revenues	1,942,657	270,697	-		2,213,354
Other State Revenues	2,203,429	27,750	1,327,703		3,558,882
Other Local Revenues	12,385,835	444,267	304,409		13,134,511
TOTAL REVENUES	23,450,862	2,153,015	1,632,112	-	27,235,989
EXPENDITURES:					
Certificated Salaries	7,372,820	795,839	287,156	54,068	8,509,883
Classified Salaries	4,461,434	291,753	323,745	7,480	5,084,412
Employee Benefits	5,028,359	385,620	255,204	14,663	5,683,846
Books and Supplies	270,063	61,767	17,089		348,919
Services, Other Operating Expenses	4,837,242	550,491	1,229,238		6,616,971
Capital Outlay	614,209				614,209
Direct Support/Indirect Costs	1,672,091	151,788	218,485	7,621	2,049,985
TOTAL EXPENDITURES	24,256,218	2,237,258	2,330,917	83,832	28,908,225
Excess (Deficiency) of Revenues Over Expenditures (Before Other Financing Sources and Uses)	(805,356)	(84,243)	(698,805)	(83,832)	(1,672,236)

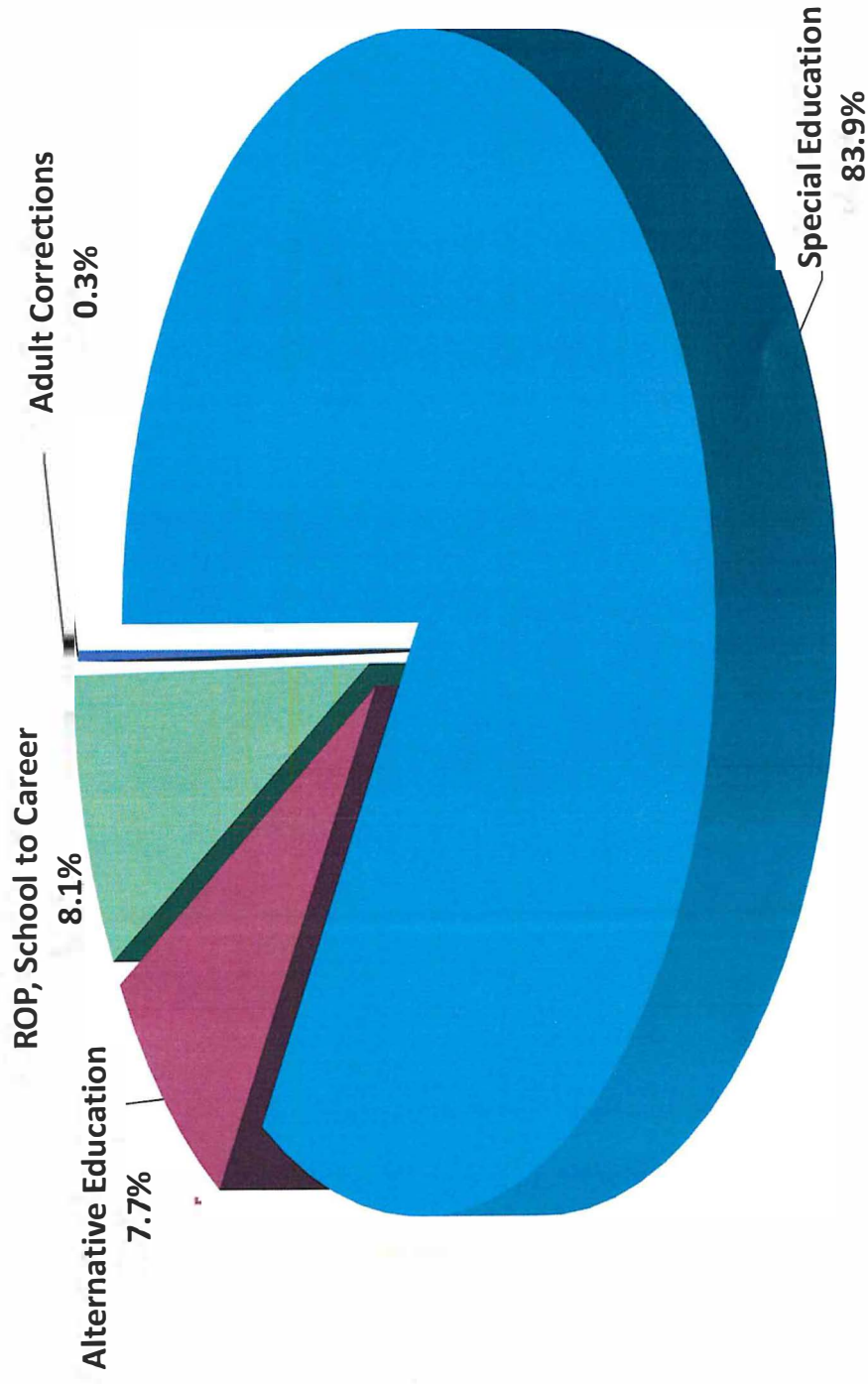
(Before Other Financing Sources and Uses)

* Funded from Medical and Special Education Infant Program Carry-Over dollars

Student Programs

Expenditures by Source

2019-2020 Budget



Total \$28,908,225

Special Education

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

The Special Education Department of the Marin County Office of Education (MCOE) operates 36 regionalized special education classrooms and several itinerant special education services (Teacher of the Visually Impaired, Teacher of the Deaf and Hard of Hearing, Speech and Language Pathologist, etc.) to meet the educational needs of children with disabilities within Marin County. The classrooms are regionalized, meaning that each school district in Marin County can utilize the services offered by MCOE regardless of the classroom's location.

MCOE's regionalized special education classrooms provide services to students that present with moderate to severe disabilities in the following areas: intellectual, emotional, developmental, orthopedic, vision, and/or hearing. The classes serve students from infants to age three (3) in Early Start, ages three (3) to five (5) in Early Intervention, and ages six (6) through 22 in the school age programs. The classrooms are located on 20 different campuses around the County, with an emphasis on placing classrooms in age-appropriate settings to permit the greatest amount of integration with the host site's student population as possible. The itinerant special education providers also provide direct special education services; however, the special education services are typically provided at the student's home school.

Currently, the MCOE Special Education Department provides special education services to over 400 students within Marin County.

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5001	2019-2020 Budget	SPECIAL EDUCATION-UNSPECIFIED
8000	REVENUE & OTHER FINANCING SRCS		6,881,917				6,821,990	
8100	FEDERAL REVENUE		1,840,615	20,985			1,863,557	
8200	FEDERAL REVENUE OTHER		88,581	2,368			86,192	
8300	STATE REVENUE		549,496	869,990			567,394	
8500	STATE REVENUE		1,450,557	398,168			2,311,612	
8600	LOCAL REVENUE		500	28,444				
8700	OTHER LOCAL REVENUE		8,663,754	3,654,432			9,554,687	
	TOTAL: 8xxx		19,475,420	4,974,388			21,205,432	
1100	CERTIFICATED TEACHERS SALARIES		534,630-				375,908-	
1200	CERT PUPIL SUPPORT SALARY		736,384	574,191			750,149	
1300	CERTIFICATED SUPERV & ADM SAL		750,424	761,578			918,241	
1900	OTHER CERTIFICATED SALARIES		19,000	18,350			9,000	
	TOTAL: 1xxx		971,178	1,354,118			1,301,482	
2200	CLASSIFIED SUPPORT SALARIES		48,779	21,787			46,089	
2300	CLASSIFIED SUPERV & ADMIN SAL		285,491-				262,936-	
2400	CLERICAL & OFFICE SALARIES		306,691	257,773			366,283	
2900	OTHER CLASSIFIED SALARIES		132,860	129,928			78,090	
	TOTAL: 2xxx		202,839	409,488			227,526	
3100	STRS		346,390	217,707			417,191	
3200	PERS		88,202	65,991			101,666	
3300	OASDI/MEDICARE		59,193	47,038			61,871	
3400	HEALTH & WELFARE DO NOT USE		503,034-	193,728			166,096-	
3500	SUI		997	860			1,107	
3600	WRS COMP		38,404	33,145			42,045	
3700	RETIREE BENEFITS		7,791	6,570			8,661	
3900	OTHER BENEFITS		2,100	1,925			2,100	
	TOTAL: 3xxx		40,043	566,965			468,544	
4300	MATERIALS & SUPPLIES		404,872	267,555			337,689	
4400	NONCAPITALIZED EQUIPMENT		37,000	21,653			30,000	
	TOTAL: 4xxx		441,872	289,207			367,689	
5100	SUBAGREEMENT FOR SERVICE		1,154,073	170,949			1,053,837	
5200	TRAVEL & CONFERENCES		91,446	13,657			26,466	
5300	DUES & MEMBERSHIPS		700	700			700	
5500	OPERATION & HOUSEKEEPING SERV		43,505	35,870			45,100	
5600	RENTALS LEASES & REPAIRS		245,155	187,180			248,683	
5700	DIRECT COST TRANSFERS		13,300	1,196-			5,500	
5800	PROF/CONSULTG SVCS & OPER EXPEN		1,457,667	611,319			2,028,773	
5900	COMMUNICATIONS		28,100	23,102			25,400	
	TOTAL: 5xxx		3,033,946	1,041,582			3,434,459	
	*SUB-TOTAL:1000-5999		4,689,878	3,661,360			5,799,700	
6100	LAND						301,406	
6200	BUILDINGS & IMPROVEMNT OF BLDG		130				327,803	
	TOTAL: 6xxx		130				629,209	
	*SUB-TOTAL:1000-6999		4,690,008	3,661,360			6,428,909	

FUND	:01	GENERAL FUND	GOAL		:5001	SPECIAL EDUCATION-UNSPECIFIED

		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget		

7300		TRANSFERS OF INDIRECT COSTS				
		1,324,732	_____	1,465,995		
		1,324,732	_____	1,465,995		

FUND :01		GENERAL FUND		GOAL :5002		LOW INCIDENCE EQUIPMENT	
		2018-2019	2019-2020	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		
8300 STATE REVENUE		121,800		121,800	125,770		
TOTAL: 8xxx		121,800		121,800	125,770		

FUND	:01	GENERAL FUND	GOAL			ADR TRAINING (MCOE ONLY)	
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	:5111	
2900		OTHER CLASSIFIED SALARIES					
		TOTAL: 2xxx	19,939	19,700	10,000		
			19,939	19,700	10,000		
3200		PERS	3,601	1,370	2,070		
3300		OASDI/MEDICARE	1,525	609	765		
3500		SUI	9	4	5		
3600		WRS COMP	386	153	193		
		TOTAL: 3xxx	5,522	2,137	3,033		
5200		TRAVEL & CONFERENCES					
		TOTAL: 5xxx			1,042		
					1,042		
*SUB-TOTAL:1000-5999			25,461	21,837	14,075		
7300		TRANSFERS OF INDIRECT COSTS	3,776		1,748		
		TOTAL: 7xxx	3,776		1,748		
*SUB-TOTAL:1000-7999			29,237	21,837	15,823		

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5211	OT EI SVCS (AB602)	MCOE ONLY
2100		CLASSIFIED INSTRUCTIONAL SALAR						
		TOTAL: 2xxx	323,943	245,979		331,028		
			323,943	245,979		331,028		
3200		PERS	58,511	44,346		68,634		
3300		OASDI/MEDICARE	24,782	18,786		25,328		
3400		HEALTH & WELFARE DO NOT USE	27,150	11,202		53,040		
3500		SUI	162	125		168		
3600		WRS COMP	6,239	4,801		6,420		
3700		RETIREE BENEFITS	1,477	1,054		1,515		
3900		OTHER BENEFITS	3,600	3,300		3,600		
		TOTAL: 3xxx	121,922	83,613		158,705		
4300		MATERIALS & SUPPLIES	1,350	828		1,350		
		TOTAL: 4xxx	1,350	828		1,350		
5200		TRAVEL & CONFERENCES	600			600		
5800		PROF/CONSLTG SVCS & OPER EXPEN	170,850	168,711		170,850		
		TOTAL: 5xxx	171,450	168,711		171,450		
		*SUB-TOTAL:1000-5999	618,665	499,131		662,533		

FUND :01	GENERAL FUND	GOAL :5710		INFANTS
		2018-2019 Budget	2019-2020 Actual	
8300	STATE REVENUE	380,474	323,884	380,474
	TOTAL: 8xxx	380,474	323,884	380,474
1100	CERTIFICATED TEACHERS SALARIES	441,132	236,686	245,751
1900	OTHER CERTIFICATED SALARIES	4,200	4,200	
	TOTAL: 1xxx	445,332	240,886	245,751
2100	CLASSIFIED INSTRUCTIONAL SALAR	88,369	81,525	72,556
2400	CLERICAL & OFFICE SALARIES	24,891	24,891	25,664
2900	OTHER CLASSIFIED SALARIES	22,312	21,158	22,361
	TOTAL: 2xxx	135,572	127,574	120,581
3100	STRS	98,416	42,348	61,122
3200	PERS	21,262	12,144	24,992
3300	OASDI/MEDICARE	17,033	8,942	12,797
3400	HEALTH & WELFARE DO NOT USE	80,467	36,142	54,433
3500	SUI	293	179	188
3600	WKRS COMP	11,239	6,895	7,103
3700	RETIREE BENEFITS	1,724	1,349	1,754
	TOTAL: 3xxx	230,434	108,000	162,388
4300	MATERIALS & SUPPLIES	3,961	3,539	660
	TOTAL: 4xxx	3,961	3,539	660
5200	TRAVEL & CONFERENCES	7,348	7,348	4,614
5800	PROF/CONSLTG SVCS & OPER EXPEN	13,939	7,500	4,525
	TOTAL: 5xxx	21,287	14,848	9,139
	*SUB-TOTAL:1000-5999	836,586	494,846	538,519
7300	TRANSFERS OF INDIRECT COSTS	81,759	360	69,970
	TOTAL: 7xxx	81,759	360	69,970
	*SUB-TOTAL:1000-7999	918,345	495,206	608,489

FUND	:01	GENERAL FUND	GOAL	:5730	PRESCHOOL
			2018-2019	2019-2020	
			Budget	Budget	
2100		CLASSIFIED INSTRUCTIONAL SALAR	500		
2300		CLASSIFIED SUPERV & ADMIN SAL	1,584-		
2400		CLERICAL & OFFICE SALARIES	37,336	38,496	
		TOTAL: 2xxx	36,252	37,337	
3100		STRS	108,809	82,983	
3200		PERS	6,834	7,982	
3300		OASDI/MEDICARE	2,894	2,856	
3400		HEALTH & WELFARE DO NOT USE	6,195	7,956	
3500		SUI	18	20	
3600		WRS COMP	729	747	
3700		RETIREE BENEFITS	197	202	
		TOTAL: 3xxx	125,676	102,838	
4300		MATERIALS & SUPPLIES	1,900	900	
		TOTAL: 4xxx	1,900	900	
5200		TRAVEL & CONFERENCES	665	320	
		TOTAL: 5xxx	665	320	
		*SUB-TOTAL:1000-5999	164,493	142,554	
7300		TRANSFERS OF INDIRECT COSTS	18,605	27,123	
		TOTAL: 7xxx	18,605	27,123	
		*SUB-TOTAL:1000-7999	183,098	169,677	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL :5731	2019-2020 Budget	PRESCHOOL SEVERE
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	279,043	223,541		232,950	
			279,043	223,541		232,950	
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	133,294	136,670		128,400	
			133,294	136,670		128,400	
3100		STRS					
3200		PERS	45,428	36,392		38,904	
3300		OASDI/MEDICARE	24,076	22,894		26,621	
3400		HEALTH & WELFARE DO NOT USE	14,244	13,053		13,205	
3500		SUI	48,553	45,142		75,228	
3600		WRS COMP	206	180		184	
3700		RETIREE BENEFITS	7,941	6,938		7,009	
		TOTAL: 3xxx	1,785	1,670		1,806	
			142,233	126,268		162,956	
4300		MATERIALS & SUPPLIES					
		TOTAL: 4xxx	1,315	881		1,150	
			1,315	881		1,150	
		*SUB-TOTAL:1000-5999	555,885	487,360		525,456	

FUND	:01	GENERAL FUND	GOAL		:5732	PRESCHOOL NON-SEVERE
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	

1100	CERTIFICATED TEACHERS SALARIES					
TOTAL: 1xxx			116,346	110,227	117,324	
			116,346	110,227	117,324	

2100	CLASSIFIED INSTRUCTIONAL SALAR					
TOTAL: 2xxx			84,518	69,371	63,681	
			84,518	69,371	63,681	

3100	STRS					
3200	PERS					
3300	OASDI/MEDICARE					
3400	HEALTH & WELFARE DO NOT USE					
3500	SUI					
3600	WKRS COMP					
3700	RETIREE BENEFITS					
3900	OTHER BENEFITS					
TOTAL: 3xxx			90,736	67,578	97,577	

4300	MATERIALS & SUPPLIES					
TOTAL: 4xxx			2,756	1,105	1,550	
			2,756	1,105	1,550	

5200	TRAVEL & CONFERENCES					
TOTAL: 5xxx			1,600	235	267	
			1,600	235	267	
*SUB-TOTAL:1000-5999			295,956	248,517	280,399	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5733	PRESCHOOL AUTISTIC
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	420,893	417,829		443,118	
			420,893	417,829		443,118	
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	278,581	271,411		269,448	
			278,581	271,411		269,448	
3100		STRS					
3200		PERS	68,521	66,494		74,003	
3300		OASDI/MEDICARE	50,318	45,620		55,860	
3400		HEALTH & WELFARE DO NOT USE	27,416	25,169		27,045	
3500		SUI	108,449	90,451		150,456	
3600		WKRS COMP	349	348		362	
3700		RETIREE BENEFITS	13,473	13,403		13,822	
3900		OTHER BENEFITS	3,620	3,226		3,610	
		TOTAL: 3xxx	7,200	6,600		3,600	
			279,345	251,311		328,757	
4300		MATERIALS & SUPPLIES					
		TOTAL: 4xxx	3,036	1,760		2,300	
			3,036	1,760		2,300	
		*SUB-TOTAL:1000-5999	981,855	942,312		1,043,623	

FUND :01		GENERAL FUND		GOAL		PRESCHOOL DIS	
		2018-2019	2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		
1100	CERTIFICATED TEACHERS SALARIES	216,279	212,911	222,229			
	TOTAL: 1xxx	216,279	212,911	222,229			
3100	STRS						
3300	OASDI/MEDICARE	35,210	34,587	37,114			
3400	HEALTH & WELFARE DO NOT USE	3,135	3,003	3,225			
3500	SUI	16,340	15,111	22,189			
3600	WRS COMP	108	107	114			
3700	RETIREE BENEFITS	4,164	4,126	4,310			
3900	OTHER BENEFITS	875	749	890			
	TOTAL: 3xxx	59,833	59,003	69,282			
4300	MATERIALS & SUPPLIES						
	TOTAL: 4xxx	2,400	1,377	2,400			
		2,400	1,377	2,400			
	*SUB-TOTAL:1000-5999	278,512	273,291	293,911			

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5735	SDC SH K-8
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	1,123,524	945,251	1,162,752		
			1,123,524	945,251	1,162,752		
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	935,055	800,351	942,060		
			935,055	800,351	942,060		
3100		STRS	182,909	133,658	194,188		
3200		PERS	168,617	156,172	195,313		
3300		OASDI/MEDICARE	87,711	78,426	88,956		
3400		HEALTH & WELFARE DO NOT USE	398,304	333,119	451,368		
3500		SUI	1,031	873	1,071		
3600		WKRS COMP	39,618	33,632	40,827		
3700		RETIREE BENEFITS	11,039	8,853	11,232		
3900		OTHER BENEFITS	3,600	600	720		
		TOTAL: 3xxx	892,828	745,333	983,675		
4300		MATERIALS & SUPPLIES	6,000	2,863	5,000		
		TOTAL: 4xxx	6,000	2,863	5,000		
*SUB-TOTAL:1000-5999			2,957,407	2,493,798	3,093,487		

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL :5737	2019-2020 Budget	AUTISTIC ELEM
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	480,488	457,937		503,447	
			480,488	457,937		503,447	
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	484,577	474,439		494,151	
			484,577	474,439		494,151	
3100		STRS					
3200		PERS	78,224	75,000		84,079	
3300		OASDI/MEDICARE	87,524	75,793		102,439	
3400		HEALTH & WELFARE DO NOT USE	44,039	39,196		45,122	
3500		SUI	203,488	170,927		241,110	
3600		WKRS COMP	484	466		508	
3700		RETIREE BENEFITS	18,588	17,958		19,347	
		TOTAL: 3xxx	5,832	4,928		5,660	
			438,178	384,267		498,264	
4300		MATERIALS & SUPPLIES					
		TOTAL: 4xxx	2,819	503		2,819	
			2,819	503		2,819	
		*SUB-TOTAL:1000-5999	1,406,062	1,317,147		1,498,681	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5738	AUTISTIC SECONDARY 9-12
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	103,670	101,725	108,105		
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	71,852	57,191	64,153		
3100		STRS					
3200		PERS					
3300		OASDI/MEDICARE					
3400		HEALTH & WELFARE DO NOT USE					
3500		SUI					
3600		WKRS COMP					
3700		RETIREE BENEFITS					
		TOTAL: 3xxx	70,534	62,908	79,813		
4300		MATERIALS & SUPPLIES					
		TOTAL: 4xxx	1,000	404	1,000		
		*SUB-TOTAL:1000-5999	247,056	222,228	253,071		

FUND :01		GENERAL FUND		GOAL		AGE 5-22 SEVERE	
		2018-2019	2018-2019	2019-2020			
		Budget	Actual	Budget			

1100	CERTIFICATED TEACHERS SALARIES	41,520	48,625	50,000			
TOTAL: 1xxx		41,520	48,625	50,000			

2100	CLASSIFIED INSTRUCTIONAL SALAR	69,807	83,208	137,693			
TOTAL: 2xxx		69,807	83,208	137,693			

3100	STRS	212,669	5,604	348,656			
3200	PERS	12,609	11,952	5,784			
3300	OASDI/MEDICARE	5,942	7,651	2,860			
3400	HEALTH & WELFARE DO NOT USE	12,170	3,340	13,260			
3500	SUI	56	66	39			
3600	WKRS COMP	2,144	2,539	1,514			
3700	RETIREE BENEFITS	245	84	247			
TOTAL: 3xxx		245,835	31,235	372,360			

4300	MATERIALS & SUPPLIES	25,204	19,222	422			
TOTAL: 4xxx		25,204	19,222	422			

5200	TRAVEL & CONFERENCES	7,275	2,089	1,980			
5800	PROF/CONSLTG SVCS & OPER EXPEN	2,090,821	2,053,761	1,800,000			
TOTAL: 5xxx		2,098,096	2,055,850	1,801,980			

*SUB-TOTAL:1000-5999		2,480,462	2,238,139	2,362,455			

FUND	:01	GENERAL FUND	GOAL	:5751	AGE 5-22 SED
			2018-2019	2019-2020	
			Budget	Budget	
			Actual		
4300		MATERIALS & SUPPLIES	400	72	400
		TOTAL: 4xxx	400	72	400
		*SUB-TOTAL:1000-5999	400	72	400

FUND	:01	GENERAL FUND	GOAL			:5753	AUTISTIC AGE 5-22
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget		
1100		CERTIFICATED TEACHERS SALARIES					
		TOTAL: 1xxx	15,815	16,960	18,000		
			15,815	16,960	18,000		
2100		CLASSIFIED INSTRUCTIONAL SALAR					
		TOTAL: 2xxx	20,604	24,420	500		
			20,604	24,420	500		
3100		STRS					
3200		PERS	2,575	2,669	3,006		
3300		OASDI/MEDICARE	3,721	2,650	104		
3500		SUI	1,806	2,114	299		
3600		WRS COMP	18	21	9		
		TOTAL: 3xxx	701	797	360		
			8,821	8,251	3,778		
4300		MATERIALS & SUPPLIES					
		TOTAL: 4xxx	524	327	418		
			524	327	418		
		*SUB-TOTAL:1000-5999	45,764	49,958	22,696		

FUND :01		GENERAL FUND		GOAL :5754		DIS AGE 5-22	
		2018-2019	2019-2020	2018-2019	2019-2020		
		Budget	Budget	Actual	Budget		
1100	CERTIFICATED TEACHERS SALARIES	614,217	614,217	606,359	643,465		
	TOTAL: 1xxx	614,217	614,217	606,359	643,465		
3100	STRS	99,994	99,994	98,701	107,464		
3300	OASDI/MEDICARE	8,906	8,906	8,343	9,335		
3400	HEALTH & WELFARE DO NOT USE	80,535	80,535	67,973	78,921		
3500	SUI	307	307	303	328		
3600	WRS COMP	11,829	11,829	11,679	12,482		
3700	RETIREE BENEFITS	2,659	2,659	2,411	2,750		
3900	OTHER BENEFITS	3,600	3,600				
	TOTAL: 3xxx	207,831	207,831	189,410	211,280		
4300	MATERIALS & SUPPLIES	2,900	2,900	1,571	2,900		
	TOTAL: 4xxx	2,900	2,900	1,571	2,900		
5200	TRAVEL & CONFERENCES	29,000	29,000	27,642	31,573		
5900	COMMUNICATIONS	1,000	1,000	4	1,000		
	TOTAL: 5xxx	30,000	30,000	27,646	32,573		
*SUB-TOTAL:1000-5999		854,948	854,948	824,986	890,218		

FUND	:01	GENERAL FUND	GOAL	:5756	DIS 5-22 HI
			2018-2019	2019-2020	
			Budget	Budget	
1100		CERTIFICATED TEACHERS SALARIES			
		TOTAL: 1xxx	191,194	202,086	
			191,194	202,086	
2100		CLASSIFIED INSTRUCTIONAL SALAR			
		TOTAL: 2xxx	27,773	30,032	
			27,773	30,032	
3100		STRS			
3200		PERS	31,127	33,749	
3300		OASDI/MEDICARE	5,016	6,227	
3400		HEALTH & WELFARE DO NOT USE	4,897	5,229	
3500		SUI	31,007	35,448	
3600		WKRS COMP	110	118	
3700		RETIREE BENEFITS	4,217	4,503	
		TOTAL: 3xxx	1,062	1,098	
			77,436	86,372	
4300		MATERIALS & SUPPLIES			
		TOTAL: 4xxx	1,000	1,000	
			1,000	1,000	
		*SUB-TOTAL:1000-5999	297,403	319,490	

FUND :01		GENERAL FUND		DIS 5-22 Speech	
		2018-2019	2018-2019	2018-2019	2019-2020
		Budget	Actual	Budget	Budget
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1100	CERTIFICATED TEACHERS SALARIES	487,277	341,329	505,274	
	TOTAL: 1xxx	487,277	341,329	505,274	
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3100	STRS	79,328	55,568	84,384	
3300	OASDI/MEDICARE	7,066	4,703	7,328	
3400	HEALTH & WELFARE DO NOT USE	59,628	36,244	57,689	
3500	SUI	244	171	256	
3600	WRS COMP	9,385	6,574	9,800	
3700	RETIREE BENEFITS	2,098	1,257	2,147	
	TOTAL: 3xxx	157,749	104,517	161,604	
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4300	MATERIALS & SUPPLIES	1,600	1,406	1,600	
	TOTAL: 4xxx	1,600	1,406	1,600	
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5800	PROF/CONSLTG SVCS & OPER EXPEN		2,324-		
	TOTAL: 5xxx		2,324-		
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*SUB-TOTAL:1000-5999		646,626	444,928	668,478	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	GOAL	:5770	AGE 5-22 NON-SEVERE

1100		CERTIFICATED TEACHERS SALARIES	1,350	2,465	2019-2020 Budget		
		TOTAL: 1xxx	1,350	2,465	2,000		
2100		CLASSIFIED INSTRUCTIONAL SALAR	51,392	52,961	53,540		
2900		OTHER CLASSIFIED SALARIES	10,437	9,136	10,500		
		TOTAL: 2xxx	61,829	62,097	64,040		
3100		STRS	11,585		21,433		
3200		PERS	9,282	6,897	11,101		
3300		OASDI/MEDICARE	3,951	4,087	4,127		
3400		HEALTH & WELFARE DO NOT USE	10,455	9,979	19,890		
3500		SUI	32	28	29		
3600		WRS COMP	1,217	1,243	1,282		
3700		RETIREE BENEFITS	394	445	401		
		TOTAL: 3xxx	36,915	22,680	58,263		
4300		MATERIALS & SUPPLIES	23,334	7,497	7,853		
		TOTAL: 4xxx	23,334	7,497	7,853		
5200		TRAVEL & CONFERENCES	1,637	1,580	2,137		
5800		PROF/CONSLTG SVCS & OPER EXPEN	2,728	1,210	5,740		
5900		COMMUNICATIONS		29			
		TOTAL: 5xxx	4,365	2,819	7,877		
*SUB-TOTAL:1000-5999			127,793	97,558	140,033		
7300		TRANSFERS OF INDIRECT COSTS	16,715		14,253		
		TOTAL: 7xxx	16,715		14,253		
*SUB-TOTAL:1000-7999			144,508	97,558	154,286		

FUND : 01		GENERAL FUND		GOAL : 5771		RESOURCE SPECIALIST PROGRAM	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
1100	CERTIFICATED TEACHERS SALARIES	53,738	53,481	55,798			
	TOTAL: 1xxx	53,738	53,481	55,798			
3100	STRS	8,748	8,695	9,319			
3300	OASDI/MEDICARE	779	1	810			
3400	HEALTH & WELFARE DO NOT USE	5,818	5,627	6,217			
3500	SUI	27	27	29			
3600	WRRS COMP	1,035	1,030	1,082			
3700	RETIREE BENEFITS	208	192	212			
	TOTAL: 3xxx	16,615	15,572	17,668			
4300	MATERIALS & SUPPLIES	1,035	316	400			
	TOTAL: 4xxx	1,035	316	400			
5200	TRAVEL & CONFERENCES	1,700	591	722			
	TOTAL: 5xxx	1,700	591	722			
	*SUB-TOTAL:1000-5999	73,088	69,959	74,588			

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	GOAL	:5773	RSP 5-22
1100		CERTIFICATED TEACHERS SALARIES						
	TOTAL: 1xxx		175,114	185,519	200,417			
			175,114	185,519	200,417			
2100		CLASSIFIED INSTRUCTIONAL SALAR						
	TOTAL: 2xxx		36,055	33,515	34,598			
			36,055	33,515	34,598			
3100		STRS						
3200		PERS						
3300		OASDI/MEDICARE						
3400		HEALTH & WELFARE DO NOT USE						
3500		SUI						
3600		WRS COMP						
3700		RETIREE BENEFITS						
	TOTAL: 3xxx		4,067	4,219	4,560			
			1,145	1,071	1,189			
			94,081	83,768	109,707			
4300		MATERIALS & SUPPLIES						
	TOTAL: 4xxx		300	275	300			
			300	275	300			
	*SUB-TOTAL:1000-7999		305,550	303,078	345,022			

FUND	:01	GENERAL FUND	GOAL	:7110	NONAGENCY - EDUCATIONAL
			2018-2019	2019-2020	
		Budget	Actual	Budget	
8000	REVENUE & OTHER FINANCING SRCS	96,951		96,951	
8600	LOCAL REVENUE	2,427,792	28,709	2,753,780	
	TOTAL: 8xxx	2,524,743	28,709	2,850,731	
1100	CERTIFICATED TEACHERS SALARIES	261,401	261,482	284,332	
1200	CERT PUPIL SUPPORT SALARY	211,708	166,327	218,481	
1300	CERTIFICATED SUPERV & ADM SAL	42,523	31,892	43,799	
1900	OTHER CERTIFICATED SALARIES	57,811	4,427	1,636	
	TOTAL: 1xxx	573,443	464,127	548,248	
2100	CLASSIFIED INSTRUCTIONAL SALAR	835,929	642,491	949,157	
2300	CLASSIFIED SUPERV & ADMIN SAL	578,803	560,598	550,983	
2400	CLERICAL & OFFICE SALARIES	3,357	3,628		
2900	OTHER CLASSIFIED SALARIES		5,333		
	TOTAL: 2xxx	1,418,089	1,212,049	1,500,140	
3100	STRS	154,828	73,127	136,360	
3200	PERS	256,137	202,685	311,003	
3300	OASDI/MEDICARE	111,794	90,071	113,720	
3400	HEALTH & WELFARE DO NOT USE	336,630	199,427	481,636	
3500	SUI	1,058	839	1,050	
3600	WKRS COMP	40,778	32,400	39,731	
3700	RETIREE BENEFITS	10,923	8,083	11,441	
3900	OTHER BENEFITS	3,600	6,375		
	TOTAL: 3xxx	915,748	613,007	1,094,941	
4400	NONCAPITALIZED EQUIPMENT	19,528	16,083		
	TOTAL: 4xxx	19,528	16,083		
5200	TRAVEL & CONFERENCES	8,300	4,437	1,300	
5300	DUES & MEMBERSHIPS	500	441		
5700	DIRECT COST TRANSFERS	225	529		
5800	PROF/CONSLTG SVCS & OPER EXPEN	327,244	163,575	307,319	
	TOTAL: 5xxx	336,269	168,982	308,619	
	*SUB-TOTAL:1000-5999	3,263,077	2,474,249	3,451,948	
7300	TRANSFERS OF INDIRECT COSTS	196,576		228,990	
	TOTAL: 7xxx	196,576		228,990	
	*SUB-TOTAL:1000-7999	3,459,653	2,474,249	3,680,938	

FUND	:01	GENERAL FUND	RESOURCE:1100	STATE LOTTERY	
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8000		REVENUE & OTHER FINANCING SRCS	1,150		
8500		STATE REVENUE	27,994	47,525	36,326
		TOTAL: 8xxx	29,144	47,525	36,326

4300		MATERIALS & SUPPLIES	47,144	36,484	36,326
		TOTAL: 4xxx	47,144	36,484	36,326

*SUB-TOTAL:1000-5999			47,144	36,484	36,326

FUND	:01	GENERAL FUND	RESOURCE:6300	LOTTERY:INSTRUCTIONAL MATERIAL
			2018-2019	2019-2020
			Budget	Budget
			Actual	
8500		STATE REVENUE	9,204	8,410
		TOTAL: 8xxx	9,204	8,410
4300		MATERIALS & SUPPLIES	7,410	7,026
		TOTAL: 4xxx	7,410	7,026
5800		PROF/CONSLTG SVCS & OPER EXPEN	1,794	810
		TOTAL: 5xxx	1,794	810
		*SUB-TOTAL:1000-7999	9,204	7,836
				12,750

Alternative Education

The Marin County Office of Education's Alternative Education program consists of five (5) educational programs that serve young people in a variety of programs with the goal of ensuring that students have the knowledge, skills and habits of mind necessary for success after graduation. Student goals include preparing for college, career and life, graduating from middle or high school, and/or passing the California High School Proficiency Exam (CHSPE) or the High School Equivalency Test (HiSET).

- **Marin's Community School**
Marin County Office of Education's Alternative Education programs serve 7th through 12th grade students who have been referred by Marin County public schools through the School Attendance Review Board (SARB) or expulsion processes; referred by Marin County Juvenile Probation or who have chosen to attend our school. Our team works together to support the academic, social and emotional well-being of students so that they can flourish in college, career and life.
- **Phoenix Academy**
Phoenix Academy operates in tandem with Marin's Community School, serving students who have chosen to remain at the school after their contracts expire. Phoenix Academy is the Marin County Office of Education's charter school, serving students grades 7-12 who benefit from the small, personalized learning model to meet students' academic, social and emotional needs.
- **Oracle Independent Study**
Oracle Independent Study is an alternative to classroom instruction for 7th through 12th grade students whose educational needs cannot be met through traditional programs. Oracle Independent Study allows students to work at their own pace within the limits of a written agreement.
- **Loma Alta School**
This program is located at the Marin County Juvenile Hall and serves incarcerated youth, helping them bridge the gap in their learning between our other Alternative Education programs, as well as the District schools.
- **Marin County Jail**
The educational program provided at the Marin County Jail offers incarcerated adults an opportunity to work on basic academic skills and to complete their high school education through the High School Equivalency Test (HiSET) earning a high school equivalency certificate.

FUND :01	GENERAL FUND	RESOURCE:0410			Juvenile Hall
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8000	REVENUE & OTHER FINANCING SRCS	272,693		281,591	
	TOTAL: 8xxx	272,693		281,591	
1100	CERTIFICATED TEACHERS SALARIES	75,272	81,852	87,061	
1900	OTHER CERTIFICATED SALARIES	2,521		2,500	
	TOTAL: 1xxx	77,793	81,852	89,561	
2300	CLASSIFIED SUPERV & ADMIN SAL	10,812	2,076	11,128	
2400	CLERICAL & OFFICE SALARIES	24,501	18,774	25,635	
	TOTAL: 2xxx	35,313	20,850	36,763	
3100	STRS	12,665	11,755	14,958	
3200	PERS	6,378	3,741	7,624	
3300	OASDI/MEDICARE	3,571	2,725	3,837	
3400	HEALTH & WELFARE DO NOT USE	12,687	12,938	14,180	
3500	SUI	56	51	66	
3600	WRS COMP	2,179	1,979	2,453	
3700	RETIREE BENEFITS	471	376	489	
3900	OTHER BENEFITS	58	53		
	TOTAL: 3xxx	38,064	33,617	43,607	
4300	MATERIALS & SUPPLIES	1,000		5,000	
	TOTAL: 4xxx	1,000		5,000	
5800	PROF/CONSLTG SVCS & OPER EXPEN			2,500	
5900	COMMUNICATIONS	5,500	1,105	1,500	
	TOTAL: 5xxx	5,500	1,105	4,000	
	*SUB-TOTAL:1000-5999	157,670	137,424	178,931	
7300	TRANSFERS OF INDIRECT COSTS	14,134		17,893	
	TOTAL: 7xxx	14,134		17,893	
	*SUB-TOTAL:1000-7999	171,804	137,424	196,824	

FUND :01		GENERAL FUND		RESOURCE:0420		County Community School
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget		
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8000	REVENUE & OTHER FINANCING SRCS	317,227			572,654	
8600	LOCAL REVENUE	200,000	191,569		165,000	
8900	OTHER FINANCING SOURCES	22,553				
TOTAL: 8xxx		539,780	191,569		737,654	
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1100	CERTIFICATED TEACHERS SALARIES	138,421	126,564		193,553	
1300	CERTIFICATED SUPERV & ADM SAL	83,876	83,496		117,572	
1900	OTHER CERTIFICATED SALARIES	20,563	20,177		19,000	
TOTAL: 1xxx		242,860	230,236		330,125	
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2100	CLASSIFIED INSTRUCTIONAL SALAR	4,379	4,855		3,000	
2200	CLASSIFIED SUPPORT SALARIES	15,900	18,755		18,340	
2300	CLASSIFIED SUPERV & ADMIN SAL	8,786	6,867		32,124	
2400	CLERICAL & OFFICE SALARIES	19,362	22,077		33,406	
2900	OTHER CLASSIFIED SALARIES	15,250	3,570-			
TOTAL: 2xxx		63,677	48,984		86,870	
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3100	STRS	40,532	34,724		55,134	
3200	PERS	10,555	7,429		18,011	
3300	OASDI/MEDICARE	8,372	7,188		11,331	
3400	HEALTH & WELFARE DO NOT USE	31,577	30,901		52,325	
3500	SUI	333	138		217	
3600	WRS COMP	5,829	5,294		8,093	
3700	RETIREE BENEFITS	1,149	953		1,681	
3900	OTHER BENEFITS	121	111			
TOTAL: 3xxx		98,469	86,738		146,791	
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4100	APPRVD TEXTBOOKS & CORE CURR M	2,000	2,000		2,000	
4200	BOOKS AND REFERENCE MATERIALS	2,000	1,625		2,000	
4300	MATERIALS & SUPPLIES	53,079	45,120		24,292	
4400	NONCAPITALIZED EQUIPMENT	3,000			3,000	
TOTAL: 4xxx		60,079	48,744		31,292	
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5200	TRAVEL & CONFERENCES	12,500	4,769		7,800	
5500	OPERATION & HOUSEKEEPING SRV	8,642	6,658		9,425	
5600	RENTALS LEASES & REPAIRS	9,250	6,689		9,130	
5700	DIRECT COST TRANSFERS	6,113	4,937		5,500	
5800	PROF/CONSULTG SVCS & OPER EXPEN	54,320	47,407		54,040	
5900	COMMUNICATIONS	3,300	948		3,100	
TOTAL: 5xxx		94,125	71,406		88,995	
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*SUB-TOTAL:1000-5999		559,210	486,108		684,073	
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7300	TRANSFERS OF INDIRECT COSTS	55,981			68,407	
TOTAL: 7xxx		55,981			68,407	
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*SUB-TOTAL:1000-7999		615,191	486,108		752,480	

FUND :01		GENERAL FUND		RESOURCE:0425		Oracle
		2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget		
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8000	REVENUE & OTHER FINANCING SRCS	287,884		307,076		
	TOTAL: 8xxx	287,884		307,076		
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1100	CERTIFICATED TEACHERS SALARIES	75,000	64,118	89,000		
1300	CERTIFICATED SUPERV & ADM SAL	25,513	25,366	45,723		
	TOTAL: 1xxx	100,513	89,484	134,723		
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2300	CLASSIFIED SUPERV & ADMIN SAL	4,346	4,347	15,929		
2400	CLERICAL & OFFICE SALARIES	7,401	7,806	12,794		
	TOTAL: 2xxx	11,747	12,152	28,723		
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3100	STRS	16,364	4,130	22,500		
3200	PERS	2,122	10,258	5,956		
3300	OASDI/MEDICARE	2,252	4,908	4,044		
3400	HEALTH & WELFARE DO NOT USE	3,386	3,301	9,816		
3500	SUI	57	51	85		
3600	WKRS COMP	2,162	1,956	3,177		
3700	RETIREE BENEFITS	149	146	318		
3900	OTHER BENEFITS	121	111			
	TOTAL: 3xxx	26,612	24,860	45,895		
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4100	APPRVD TEXTBOOKS & CORE CURR M	1,000	1,000	1,000		
4200	BOOKS AND REFERENCE MATERIALS	1,000	245			
4300	MATERIALS & SUPPLIES	2,475	87	1,000		
	TOTAL: 4xxx	4,475	1,331	2,000		
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5600	RENTALS LEASES & REPAIRS	2,100	2,132	2,500		
5700	DIRECT COST TRANSFERS	4,500	80			
5900	COMMUNICATIONS	500	891	500		
	TOTAL: 5xxx	7,100	3,103	3,000		
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	*SUB-TOTAL:1000-5999	150,447	130,931	214,341		
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7300	TRANSFERS OF INDIRECT COSTS	15,094		21,434		
	TOTAL: 7xxx	15,094		21,434		
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	*SUB-TOTAL:1000-7999	165,541	130,931	235,775		

FUND :01		GENERAL FUND		RESOURCE:0440		Phoenix	
		2018-2019	2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		
8000	REVENUE & OTHER FINANCING SRCS	237,921			248,980		
	TOTAL: 8xxx	237,921			248,980		
1100	CERTIFICATED TEACHERS SALARIES	93,926	89,446		142,837		
1300	CERTIFICATED SUPERV & ADM SAL	75,470	75,040		91,444		
	TOTAL: 1xxx	169,396	164,486		234,281		
2300	CLASSIFIED SUPERV & ADMIN SAL	2,076	2,076		13,592		
2400	CLERICAL & OFFICE SALARIES	30,847	30,277		34,042		
2900	OTHER CLASSIFIED SALARIES	6,090	840				
	TOTAL: 2xxx	39,013	33,193		47,634		
3100	STRS	28,531	26,599		39,128		
3200	PERS	6,061	5,479		9,876		
3300	OASDI/MEDICARE	5,473	4,890		6,997		
3400	HEALTH & WELFARE DO NOT USE	25,202	24,318		39,188		
3500	SUI	104	99		146		
3600	WKS COMP	4,124	3,797		5,472		
3700	RETIREE BENEFITS	934	739		1,270		
3900	OTHER BENEFITS	58	53				
	TOTAL: 3xxx	70,487	65,974		102,077		
4100	APPRVD TEXTBOOKS & CORE CURR M	250					
4200	BOOKS AND REFERENCE MATERIALS	250					
4300	MATERIALS & SUPPLIES	2,975	12-				
4400	NONCAPITALIZED EQUIPMENT	1,500					
	TOTAL: 4xxx	4,975	12-				
5100	SUBAGREEMENT FOR SERVICE	4,818	6,407-				
5500	OPERATION & HOUSEKEEPING SERV	6,773	6,658		9,375		
5600	RENTALS LEASES & REPAIRS	2,640	2,419		5,012		
5700	DIRECT COST TRANSFERS	500			500		
5800	PROF/CONSULTG SVCS & OPER EXPEN	26,660	5,841		7,200		
	TOTAL: 5xxx	41,391	8,511		22,087		
	*SUB-TOTAL:1000-5999	325,262	272,151		406,079		
7300	TRANSFERS OF INDIRECT COSTS	32,101			40,608		
	TOTAL: 7xxx	32,101			40,608		
	*SUB-TOTAL:1000-7999	357,363	272,151		446,687		

FUND :01		GENERAL FUND		RESOURCE:1100		STATE LOTTERY	
				2018-2019	2018-2019	2019-2020	
				Budget	Actual	Budget	
8500 STATE REVENUE				14,838	85	13,078	
TOTAL: 8xxx				14,838	85	13,078	
4300 MATERIALS & SUPPLIES				14,838	1,350	13,078	
TOTAL: 4xxx				14,838	1,350	13,078	
*SUB-TOTAL:1000-5999				14,838	1,350	13,078	

FUND :01		GENERAL FUND		RESOURCE:1400		Education Protection Account	
		2018-2019	2018-2019	2019-2020			
		Budget	Actual	Budget			

8000	REVENUE & OTHER FINANCING SRCS	10,082	8,443	10,082			
	TOTAL: 8xxx	10,082	8,443	10,082			

1100	CERTIFICATED TEACHERS SALARIES	4,796	2,999	7,149			
	TOTAL: 1xxx	4,796	2,999	7,149			

3100	STRS	781	454	1,194			
3300	OASDI/MEDICARE	70	57	104			
3400	HEALTH & WELFARE DO NOT USE	910	735	1,451			
3500	SUI	2	2	4			
3600	WRS COMP	92	58	139			
3700	RETIREE BENEFITS	27		41			
	TOTAL: 3xxx	1,882	1,304	2,933			

5800	PROF/CONSLTG SVCS & OPER EXPEN	3,404					
	TOTAL: 5xxx	3,404					

*SUB-TOTAL:1000-5999		10,082	4,304	10,082			

FUND :01		GENERAL FUND		RESOURCE:3010		NCLB-TITLE I PART A LOW INCOME	
		2018-2019	2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		

8200	FEDERAL REVENUE OTHER	208,156	66,815	143,519			
	TOTAL: 8xxx	208,156	66,815	143,519			

1300	CERTIFICATED SUPERV & ADM SAL	17,910	19,024				
1900	OTHER CERTIFICATED SALARIES	4,500					
	TOTAL: 1xxx	22,410	19,024				

2300	CLASSIFIED SUPERV & ADMIN SAL		9,373				
2400	CLERICAL & OFFICE SALARIES	3,240	3,254				
	TOTAL: 2xxx	3,240	12,627				

3100	STRS	3,589	3,097				
3200	PERS	585	2,217				
3300	OASDI/MEDICARE	566	1,233				
3400	HEALTH & WELFARE DO NOT USE	1,892	2,946				
3500	SUI	13	16				
3600	WRS COMP	484	607				
3700	RETIREE BENEFITS	86	130				
	TOTAL: 3xxx	7,215	10,246				

4300	MATERIALS & SUPPLIES	10,185	4,806	5,807			
4400	NONCAPITALIZED EQUIPMENT	4,000					
	TOTAL: 4xxx	14,185	4,806	5,807			

5100	SUBAGREEMENT FOR SERVICE	151,592	151,589	136,991			
5800	PROF/CONSULTG SVCS & OPER EXPEN	2,209	1,000				
	TOTAL: 5xxx	153,801	152,589	136,991			

*SUB-TOTAL:1000-5999		200,851	199,292	142,798			

7300	TRANSFERS OF INDIRECT COSTS	7,305		721			
	TOTAL: 7xxx	7,305		721			

*SUB-TOTAL:1000-7999		208,156	199,292	143,519			

FUND	:01	GENERAL FUND	RESOURCE:3025		NCLB-TITLE I PART D DELINQUENT
			2018-2019	2019-2020	
			Budget	Actual	Budget
8200		FEDERAL REVENUE OTHER	178,446	47,750	127,178
TOTAL: 8xxx			178,446	47,750	127,178
2400		CLERICAL & OFFICE SALARIES	18,593	17,847	9,621
TOTAL: 2xxx			18,593	17,847	9,621
3200		PERS	3,358	3,056	1,995
3300		OASDI/MEDICARE	1,422	1,341	737
3400		HEALTH & WELFARE DO NOT USE	2,348	2,311	1,644
3500		SUI	10	9	5
3600		WKRS COMP	358	338	187
3700		RETIREE BENEFITS	96	92	46
TOTAL: 3xxx			7,592	7,147	4,614
4300		MATERIALS & SUPPLIES	14,835	4,496	
4400		NONCAPITALIZED EQUIPMENT	37,303	35,998	
TOTAL: 4xxx			52,138	40,493	
5100		SUBAGREEMENT FOR SERVICE	84,206	84,202	111,175
5800		PROF/CONSLTG SVCS & OPER EXPEN	3,746		
TOTAL: 5xxx			87,952	84,202	111,175
*SUB-TOTAL:1000-5999			166,275	149,690	125,410
7300		TRANSFERS OF INDIRECT COSTS	12,171		1,768
TOTAL: 7xxx			12,171		1,768
*SUB-TOTAL:1000-7999			178,446	149,690	127,178

FUND :01		GENERAL FUND		RESOURCE:6015		ADULTS IN CORRECTIONAL FACILIT	
		2018-2019	2018-2019	2019-2020			
		Budget	Actual	Budget			

8900	OTHER FINANCING SOURCES	81,514			83,832		
	TOTAL: 8xxx	81,514			83,832		

1100	CERTIFICATED TEACHERS SALARIES	44,068	26,910	44,068			
1900	OTHER CERTIFICATED SALARIES	9,245		10,000			
	TOTAL: 1xxx	53,313	26,910	54,068			

2400	CLERICAL & OFFICE SALARIES	7,021	6,682	7,480			
	TOTAL: 2xxx	7,021	6,682	7,480			

3100	STRS	8,802		9,029			
3200	PERS	1,268	1,198	1,551			
3300	OASDI/MEDICARE	1,321	901	1,357			
3400	HEALTH & WELFARE DO NOT USE	1,134	2,186	1,459			
3500	SUI	31	17	31			
3600	WRS COMP	1,176	647	1,198			
3700	RETIREE BENEFITS	37	33	38			
	TOTAL: 3xxx	13,770	4,981	14,663			

*SUB-TOTAL:1000-5999		74,104	38,573	76,211			

7300	TRANSFERS OF INDIRECT COSTS	7,410		7,621			
	TOTAL: 7xxx	7,410		7,621			

*SUB-TOTAL:1000-7999		81,514	38,573	83,832			

FUND :01		GENERAL FUND		RESOURCE:6300		LOTTERY:INSTRUCTIONAL MATERIAL	
				2018-2019	2018-2019	2019-2020	
				Budget	Actual	Budget	
8500	STATE REVENUE			4,878	206	4,590	
	TOTAL: 8xxx			4,878	206	4,590	
4300	MATERIALS & SUPPLIES			4,878		4,590	
	TOTAL: 4xxx			4,878		4,590	
*SUB-TOTAL:1000-5999				4,878		4,590	

FUND	:01	GENERAL FUND	RESOURCE:9926		ALTERNATIVE EDUCATION DONATION
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8000		REVENUE & OTHER FINANCING SRCS	92,646		
8600		LOCAL REVENUE			6,000
		TOTAL: 8xxx	92,646		6,000

2900		OTHER CLASSIFIED SALARIES			
		TOTAL: 2xxx	9,920	10,016	
			9,920	10,016	

3200		PERS	1,792		
3300		OASDI/MEDICARE	759	377	
3500		SUI	5	2	
3600		WRS COMP	191	95	
		TOTAL: 3xxx	2,747	474	

5100		SUBAGREEMENT FOR SERVICE			6,000
5800		PROF/CONSLTG SVCS & OPER EXPEN	5,091	4,217	
		TOTAL: 5xxx	5,091	4,217	6,000

*SUB-TOTAL:1000-5999			17,758	14,707	6,000

7900		*** NOT ON FILE ***	74,888		
		TOTAL: 7xxx	74,888		

*SUB-TOTAL:1000-7999			92,646	14,707	6,000

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

Regional Occupational Program & School to Career Partnership

The Marin County Regional Occupational Program (ROP) is committed to leadership in developing and providing high-quality Career Technical Education (CTE) to Marin County students. The ROP closely collaborates with local businesses in designing educational programs, teaching, reinforcing, and enriching core academic curricula; preparing students for gainful employment; providing real world applications of skills that will connect students' present activities and future lives; and preparing students to meet the needs and expectations of employers today and in the future.

The Marin County School to Career Partnership (STC) brings together schools, businesses and organizations to create exciting educational opportunities for students. The Partnership is a project of the Marin County Office of Education working on behalf of the school districts in our community. On-the-job experiences such as internships, job shadows and informational interviews allow students to explore potential careers, think about their future educational goals and develop skills necessary for success in the workplace. Additionally, industry-specific career academies are provided for students to explore a career or industry sector over the course of one (1) or two (2) weeks. The Partnership collaborates with over 200 businesses and organizations, providing learning experiences for the students of today while they are developing their skilled workforce of tomorrow.

The Marin County ROP, in partnership with Marin high school districts, applied for and received two substantial grants to support CTE in Marin County schools. The Career Technical Education Incentive Grant (CTEIG) and K-12 Strong Workforce Program (K-12 SWP) 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 each year to help sustain and grow CTE in Marin County schools.

FUND :01	GENERAL FUND	RESOURCE:0213		ROC/P APPORTIONMENT	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8500	STATE REVENUE	2,813	2,275		
8600	LOCAL REVENUE	436,595	260	398,003	
8900	OTHER FINANCING SOURCES	439,408	2,535	398,003	
	TOTAL: 8xxx				
1100	CERTIFICATED TEACHERS SALARIES	49,815	37,397	13,950	
1300	CERTIFICATED SUPERV & ADM SAL	111,304	70,048	114,576	
1900	OTHER CERTIFICATED SALARIES	38,846	33,838	34,890	
	TOTAL: 1xxx	199,965	141,282	163,416	
2400	CLERICAL & OFFICE SALARIES	17,177	16,741	17,651	
2900	OTHER CLASSIFIED SALARIES	4,022		3,422	
	TOTAL: 2xxx	21,199	16,741	21,073	
3100	STRS	30,707	20,090	20,206	
3200	PERS	10,524	3,018	13,165	
3300	OASDI/MEDICARE	6,415	3,608	6,044	
3400	HEALTH & WELFARE DO NOT USE	22,871	8,516	18,078	
3500	SUI	119	75	95	
3600	WRS COMP	4,657	2,875	3,581	
3700	RETIREE BENEFITS	751	574	605	
	TOTAL: 3xxx	76,045	38,755	61,773	
4300	MATERIALS & SUPPLIES	15,887	15,915	8,250	
	TOTAL: 4xxx	15,887	15,915	8,250	
5200	TRAVEL & CONFERENCES	1,800	1,554	2,240	
5300	DUES & MEMBERSHIPS	272		272	
5600	RENTALS LEASES & REPAIRS	1,042	810	600	
5700	DIRECT COST TRANSFERS	1,925	696	1,025	
5800	PROF/CONSLTG SVCS & OPER EXPEN	118,686	117,264	94,823	
5900	COMMUNICATIONS	560	360	560	
	TOTAL: 5xxx	124,285	120,684	99,520	
	*SUB-TOTAL:1000-5999	437,381	333,378	354,032	
7300	TRANSFERS OF INDIRECT COSTS	56,748		43,971	
	TOTAL: 7xxx	56,748		43,971	
	*SUB-TOTAL:1000-7999	494,129	333,378	398,003	

FUND :01		GENERAL FUND		RESOURCE:6387		CAREER TECH ED INCENTIVE	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
8500	STATE REVENUE	564,139	564,140	421,651			
8600	LOCAL REVENUE		600				
	TOTAL: 8xxx	564,139	564,740	421,651			
1300	CERTIFICATED SUPERV & ADM SAL						
	TOTAL: 1xxx	78,970	78,970	40,134			
		78,970	78,970	40,134			
2200	CLASSIFIED SUPPORT SALARIES						
2300	CLASSIFIED SUPERV & ADMIN SAL						
2900	OTHER CLASSIFIED SALARIES	13,208	11,307	1,500			
	TOTAL: 2xxx	57,318	41,552	24,153			
		70,526	54,361	25,653			
3100	STRS						
3200	PERS	10,170	10,170	3,869			
3300	OASDI/MEDICARE	15,720	9,045	8,838			
3400	HEALTH & WELFARE DO NOT USE	7,366	5,468	3,374			
3500	SUI	11,477	10,970	8,485			
3600	WRS COMP	749	63	35			
3700	RETIREE BENEFITS	2,205	2,416	1,278			
	TOTAL: 3xxx	470	452	272			
		48,157	38,583	26,150			
4300	MATERIALS & SUPPLIES						
	TOTAL: 4xxx	6,944	4,610				
		6,944	4,610				
5100	SUBAGREEMENT FOR SERVICE	301,136	301,135	318,295			
5200	TRAVEL & CONFERENCES	1,000					
5800	PROF/CONSLTG SVCS & OPER EXPEN	23,440	14,833				
	TOTAL: 5xxx	325,576	315,968	318,295			
	*SUB-TOTAL:1000-5999	530,173	492,492	410,232			
7300	TRANSFERS OF INDIRECT COSTS						
	TOTAL: 7xxx	33,966		11,419			
		33,966		11,419			
	*SUB-TOTAL:1000-7999	564,139	492,492	421,651			

FUND :01 GENERAL FUND		RESOURCE:6388 K-12 STRONG WORKFORCE PROGRAM		
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8500	STATE REVENUE			906,052
	TOTAL: 8xxx			906,052
1300	CERTIFICATED SUPERV & ADM SAL			41,180
	TOTAL: 1xxx			41,180
3100	STRS			6,877
3300	OASDI/MEDICARE			598
3400	HEALTH & WELFARE DO NOT USE			4,001
3500	SUI			21
3600	WRS COMP			799
3700	RETIREE BENEFITS			153
	TOTAL: 3xxx			12,449
5800	PROF/CONSLTG SVCS & OPER EXPEN			752,324
	TOTAL: 5xxx			752,324
	*SUB-TOTAL:1000-5999			805,953
7300	TRANSFERS OF INDIRECT COSTS			100,099
	TOTAL: 7xxx			100,099
	*SUB-TOTAL:1000-7999			906,052

FUND :01		GENERAL FUND	RESOURCE:9897			FULLERTON FOUNDATION GRANT
			2018-2019	2018-2019	2019-2020	
			Budget	Actual	Budget	

8000	REVENUE & OTHER FINANCING SRCS		18,931			
	TOTAL: 8xxx		18,931			
5800	PROF/CONSLTG SVCS & OPER EXPEN		18,931	1,500		
	TOTAL: 5xxx		18,931	1,500		
*SUB-TOTAL:1000-5999			18,931	1,500		

FUND :01		GENERAL FUND		RESOURCE:9939		STC-LOCAL PROGRAM/MATCH	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
<hr/>							
8000	REVENUE & OTHER FINANCING SRCS	105,408					
8600	LOCAL REVENUE	35,000	37,000		35,000		
TOTAL: 8xxx		140,408	37,000		35,000		
<hr/>							
2300	CLASSIFIED SUPERV & ADMIN SAL	25,503	25,503		23,877		
2900	OTHER CLASSIFIED SALARIES	2,500	2,500				
TOTAL: 2xxx		28,003	28,003		23,877		
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3200	PERS	5,058	4,606		4,951		
3300	OASDI/MEDICARE	2,142	1,991		1,828		
3400	HEALTH & WELFARE DO NOT USE	3,232	3,099		3,760		
3500	SUI	14	13		12		
3600	WRS COMP	539	501		463		
3700	RETIREE BENEFITS	117	115		109		
TOTAL: 3xxx		11,102	10,326		11,123		
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4300	MATERIALS & SUPPLIES	3,662	119				
TOTAL: 4xxx		3,662	119				
<hr/>							
5800	PROF/CONSLTG SVCS & OPER EXPEN	25,980					
TOTAL: 5xxx		25,980					
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*SUB-TOTAL:1000-5999		68,747	38,448		35,000		
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7900	*** NOT ON FILE ***	71,661					
TOTAL: 7xxx		71,661					
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*SUB-TOTAL:1000-7999		140,408	38,448		35,000		

FUND :01		GENERAL FUND		RESOURCE:9942		STC-DISTRICT CONTRACTS	
				2018-2019	2018-2019	2019-2020	
				Budget	Actual	Budget	
8600	LOCAL REVENUE			140,757	68,565	129,409	
8900	OTHER FINANCING SOURCES			251,595		300,802	
	TOTAL: 8xxx			392,352	68,565	430,211	
1300	CERTIFICATED SUPERV & ADM SAL			41,256	41,256	42,426	
	TOTAL: 1xxx			41,256	41,256	42,426	
2300	CLASSIFIED SUPERV & ADMIN SAL			37,864	37,864	38,969	
2400	CLERICAL & OFFICE SALARIES			32,626	34,976	32,529	
2900	OTHER CLASSIFIED SALARIES			137,718	139,017	143,461	
	TOTAL: 2xxx			208,208	211,857	214,959	
3100	STRS			10,578	10,768	11,177	
3200	PERS			33,143	30,640	39,491	
3300	OASDI/MEDICARE			13,577	13,472	14,004	
3400	HEALTH & WELFARE DO NOT USE			18,956	18,365	49,463	
3500	SUI			125	129	133	
3600	WKRS COMP			4,786	4,957	4,994	
3700	RETIREE BENEFITS			1,356	1,321	1,384	
3900	OTHER BENEFITS			4,651	4,263	4,651	
	TOTAL: 3xxx			87,172	83,914	125,297	
4300	MATERIALS & SUPPLIES			1,171			
	TOTAL: 4xxx			1,171			
5700	DIRECT COST TRANSFERS				50		
	TOTAL: 5xxx				50		
*SUB-TOTAL:1000-5999				337,807	337,077	382,682	
7300	TRANSFERS OF INDIRECT COSTS			50,671		47,529	
	TOTAL: 7xxx			50,671		47,529	
*SUB-TOTAL:1000-7999				388,478	337,077	430,211	

FUND	:01	GENERAL FUND	RESOURCE:9991	COM AB86
			2018-2019 Budget	2019-2020 Budget
8000	REVENUE & OTHER FINANCING SRCS		170,895	
8600	LOCAL REVENUE		140,000	140,000
	TOTAL: 8xxx		310,895	140,000
1900	OTHER CERTIFICATED SALARIES		4,425	
	TOTAL: 1xxx		4,425	
2300	CLASSIFIED SUPERV & ADMIN SAL		16,097	38,183
2900	OTHER CLASSIFIED SALARIES		3,600	1,921
	TOTAL: 2xxx		19,697	38,183
3100	STRS		2,621	
3200	PERS		3,557	7,917
3300	OASDI/MEDICARE		1,337	2,922
3400	HEALTH & WELFARE DO NOT USE		2,707	6,630
3500	SUI		12	20
3600	WRS COMP		463	741
3700	RETIREE BENEFITS		175	182
	TOTAL: 3xxx		10,873	18,412
4300	MATERIALS & SUPPLIES		8,839	8,839
	TOTAL: 4xxx		8,839	8,839
5100	SUBAGREEMENT FOR SERVICE		13,758	13,758
5200	TRAVEL & CONFERENCES		2,990	2,990
5600	RENTALS LEASES & REPAIRS		700	700
5800	PROF/CONSLTG SVCS & OPER EXPEN		124,918	41,351
5900	COMMUNICATIONS		300	300
	TOTAL: 5xxx		142,666	59,099
*SUB-TOTAL:1000-5999			186,500	124,533
7300	TRANSFERS OF INDIRECT COSTS		38,375	15,467
7900	*** NOT ON FILE ***		111,843	
	TOTAL: 7xxx		150,218	15,467
*SUB-TOTAL:1000-7999			336,718	140,000
**TOTAL:1000-5999			1,579,538	2,112,432
**TOTAL:1000-6999			1,579,538	2,112,432
**TOTAL:1000-7999			1,942,802	2,330,917
**TOTAL:8000-8999			1,866,133	2,330,917

DISTRICT SERVICES

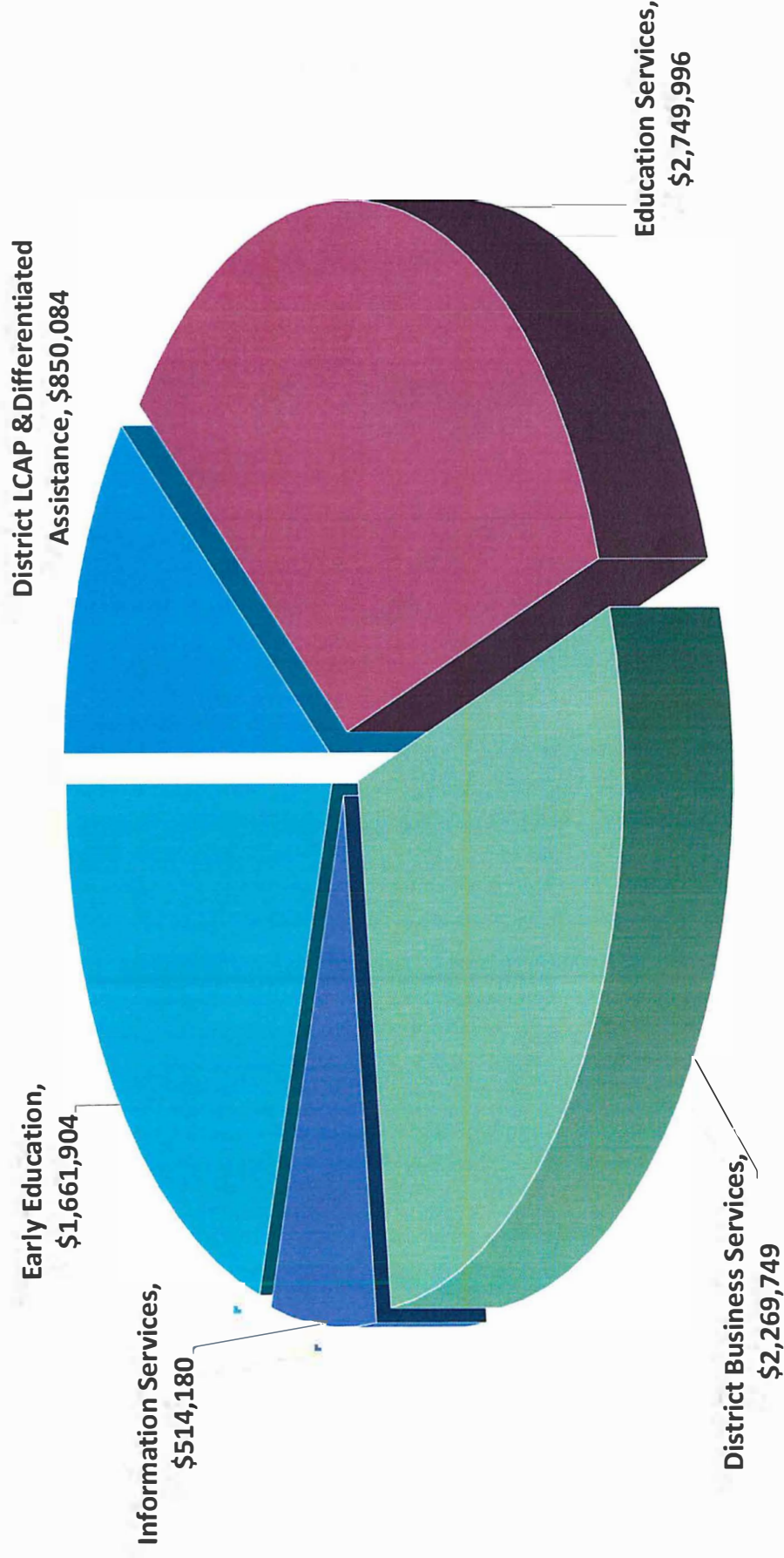
**Marin County Office of Education
2019-20 Budget
District Support Services**

	LCFF, District Support Revenues	District LCAP & Differentiated Assistance	Education Services	District Business Services	Information Services	Early Education	Total
REVENUES:							
LCFF Sources	2,173,275	600,000					2,773,275
LCFF Transfers							-
Excess Property Taxes							-
Federal Revenues			112,968				112,968
Other State Revenues		-	520,266				520,266
Other Local Revenues			1,160,611	321,701	461,991	1,661,903	3,606,206
TOTAL REVENUES	2,173,275	600,000	1,793,845	321,701	461,991	1,661,903	7,012,715
EXPENDITURES:							
Certificated Salaries		285,456	715,897	173,240		292,251	1,466,844
Classified Salaries		67,935	679,846	1,271,543	221,038	619,654	2,860,016
Employee Benefits		112,772	503,752	595,102	88,142	319,085	1,618,853
Books and Supplies			45,693	29,474	19,000	16,543	110,710
Services, Other Op. Exp.		383,921	645,967	200,390	186,000	241,179	1,657,457
Capital Outlay					-		-
Direct Support/Indirect Costs			158,841			173,192	332,033
TOTAL EXPENDITURES	-	850,084	2,749,996	2,269,749	514,180	1,661,904	8,045,913
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	2,173,275	(250,084)	(956,151)	(1,948,048)	(52,189)	(1)	(1,033,198)

District Services

Expenditures by Source

2019-2020 Budget



Total \$8,045,913

Education Services

The Education Services Department supports approximately 1,800 educators and 33,741 students across Marin County in the areas of professional development, community engagement and accountability. Our goal is to build leadership, provide support for effective instructional change and improve student achievement for all students countywide. The department continues to:

- Provide high quality professional development opportunities for the educational community with an equity lens in order to enhance learning for each student and educator.
- Regular program evaluation based on best practice and ongoing course evaluations that target participant learning and readiness for implementation.
- Collaborate and provide leadership for districts in the areas of curriculum and instruction with an emphasis on equitable access. Core content areas of particular focus include: Next Generation Science Standards and Common Core State Standards - English Language Arts and Mathematics, History Social Studies, English Language Arts and English Language Development.
- Intentionally guide integration of culturally relevant practices into all content areas and strive for interdisciplinary connections.
- Provide advice on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Provide countywide trainings around accountability measures such as the California Assessment of Student Performance and Progress (CAASPP) and English Language Proficiency Assessment for California (ELPAC).
- Provide and offer professional development in a differentiated manner to our districts (cohort method, direct service, grant focused) that aims to create and foster learning that is relevant and based upon best practices and the needs of the districts.
- Continue to offer and expand networks for principals, coaches, administrative teams, instructional specialists and district office personnel.
- Provide Differentiated Assistance to all districts that are eligible as well as offer all districts workshops on the Continuous Improvement Cycle and the pedagogy and practices linked to the Science of Improvement.
- Facilitate and participate in the Innovative Learning Team of Marin (ILT-M) working with curriculum and instruction leads from each district to align our work to defined countywide initiatives.
- Maintain the Consolidated Application, Local Control and Accountability Plan (LCAP), School Accountability Report Card (SARC), and LCAP Federal Addendum.
- Maintain and coordinate the standardized testing for the students who attend the MCOE programs.
- Provide support, training, review, and approval of 18 district Local Control and Accountability Plans (LCAP).
- Provide additional programs and services to districts that include Teacher Induction Program and various recognition programs.
- Maintain fiscal responsibility as the consortia lead for the Title III Limited English Proficient (LEP) funds on behalf of Marin County public schools.
- Participate in Region 4 cohorts including Universal Design for Learning and Communities of Practice in the areas of Mathematics, Science, and History-Social Science.
- Participate as the educational liaison on various collaborative initiatives on behalf of Marin Youth.

FUND :01		GENERAL FUND		RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
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8500	STATE REVENUE		414				
8600	LOCAL REVENUE		54				
TOTAL: 8xxx			468				
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1100	CERTIFICATED TEACHERS SALARIES	54,137-					
1300	CERTIFICATED SUPERV & ADM SAL	334,672	328,738	328,486			
1900	OTHER CERTIFICATED SALARIES	45,022	45,022				
TOTAL: 1xxx		325,557	373,760	328,486			
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2300	CLASSIFIED SUPERV & ADMIN SAL	78,755	79,630	73,551			
2400	CLERICAL & OFFICE SALARIES	194,116	176,247	224,867			
2900	OTHER CLASSIFIED SALARIES	12,000	6,544	12,000			
TOTAL: 2xxx		284,871	262,421	310,418			
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3100	STRS	74,879	65,475	67,143			
3200	PERS	37,229	29,879	43,721			
3300	OASDI/MEDICARE	22,415	19,667	22,146			
3400	HEALTH & WELFARE DO NOT USE	56,546	42,579	77,972			
3500	SUI	332	310	319			
3600	WRS COMP						
3700	RETIREE BENEFITS	12,801	11,940	12,124			
3900	OTHER BENEFITS	2,416	2,191	2,529			
TOTAL: 3xxx		206,617	176,166	230,454			
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4300	MATERIALS & SUPPLIES	5,850	5,450	4,150			
TOTAL: 4xxx		5,850	5,450	4,150			
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5200	TRAVEL & CONFERENCES	950	255	2,050			
5300	DUES & MEMBERSHIPS	802	755	802			
5600	RENTALS LEASES & REPAIRS	2,855		7,230			
5700	DIRECT COST TRANSFERS	5,900	4,164	6,250			
5800	PROF/CONSULTG SVCS & OPER EXPEN	8,048	7,960	8,648			
5900	COMMUNICATIONS	400	459	400			
TOTAL: 5xxx		18,955	13,593	25,380			
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*SUB-TOTAL:1000-5999		841,850	831,389	898,888			

FUND	:01	GENERAL FUND	DIST 2 :420 PROFESSIONAL DEVELOPMENT		
			2018-2019 Actual	2019-2020 Budget	
8600		LOCAL REVENUE	4,200	2,799	
8900		OTHER FINANCING SOURCES	30,000		35,000
		TOTAL: 8xxx	34,200	2,799	35,000
4300		MATERIALS & SUPPLIES	730	692	1,000
		TOTAL: 4xxx	730	692	1,000
5200		TRAVEL & CONFERENCES	849	36	2,250
5600		RENTALS LEASES & REPAIRS	3,071	3,071	3,500
5800		PROF/CONSLTG SVCS & OPER EXPEN	29,550	29,634	28,200
5900		COMMUNICATIONS		26-	50
		TOTAL: 5xxx	33,470	32,714	34,000
		*SUB-TOTAL:1000-7999	34,200	33,406	35,000
		**TOTAL:1000-5999	34,200	33,406	35,000
		**TOTAL:1000-6999	34,200	33,406	35,000
		**TOTAL:1000-7999	34,200	33,406	35,000
		**TOTAL:8000-8999	34,200	2,799	35,000

FUND	:01	GENERAL FUND	RESOURCE:0016 PROFESSIONAL DEVELOPMENT		
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8000		REVENUE & OTHER FINANCING SRCS	5,376		
8600		LOCAL REVENUE	7,069		7,069
8900		OTHER FINANCING SOURCES	12,445		7,069
		TOTAL: 8xxx		100	

5800		PROF/CONSLTG SVCS & OPER EXPEN	12,445	6,535	7,069
		TOTAL: 5xxx	12,445	6,535	7,069

*SUB-TOTAL:1000-5999			12,445	6,535	7,069

FUND	:01	GENERAL FUND	RESOURCE:0238		TEACHER CREDENTIALING BLK GRNT
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8600	LOCAL REVENUE		294,706	134,738	157,500
8900	OTHER FINANCING SOURCES		13,391		40,038
TOTAL: 8xxx			308,097	134,738	197,538

1100	CERTIFICATED TEACHERS SALARIES			900	
1300	CERTIFICATED SUPERV & ADM SAL		100,608	100,608	43,799
1900	OTHER CERTIFICATED SALARIES		13,600	13,103	
TOTAL: 1xxx			114,208	114,611	43,799

2300	CLASSIFIED SUPERV & ADMIN SAL		3,149	3,149	16,218
2400	CLERICAL & OFFICE SALARIES		52,340	51,781	52,170
TOTAL: 2xxx			55,489	54,930	68,388

3100	STRS		18,856	17,989	10,024
3200	PERS		9,453	9,168	10,817
3300	OASDI/MEDICARE		5,706	4,952	4,864
3400	HEALTH & WELFARE DO NOT USE		24,099	29,692	19,095
3500	SUI		85	82	57
3600	WKRS COMP		3,270	3,138	2,177
3700	RETIREE BENEFITS		649	669	493
TOTAL: 3xxx			62,119	65,689	47,527

4300	MATERIALS & SUPPLIES		7,000	2,169	2,300
TOTAL: 4xxx			7,000	2,169	2,300

5200	TRAVEL & CONFERENCES		1,950	1,451	850
5300	DUES & MEMBERSHIPS		2,300	2,100	2,100
5700	DIRECT COST TRANSFERS		4,050	2,733	2,050
5800	PROF/CONSLTG SVCS & OPER EXPEN		24,862	15,004	8,650
5900	COMMUNICATIONS		50	9	50
TOTAL: 5xxx			33,212	21,297	13,700

*SUB-TOTAL:1000-5999			272,028	258,697	175,714

7300	TRANSFERS OF INDIRECT COSTS		39,479		21,824
TOTAL: 7xxx			39,479		21,824

*SUB-TOTAL:1000-7999			311,507	258,697	197,538

FUND	:01	GENERAL FUND	RESOURCE:0600		GRANT WRITING
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8900		OTHER FINANCING SOURCES	10,000		10,000
		TOTAL: 8xxx	10,000		10,000
5800		PROF/CONSLTG SVCS & OPER EXPEN	10,000	8,200	10,000
		TOTAL: 5xxx	10,000	8,200	10,000
*SUB-TOTAL:1000-5999			10,000	8,200	10,000

FUND	:01	GENERAL FUND	RESOURCE:4035			TITLE II IMP TEACHER QUALITY
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8200		FEDERAL REVENUE OTHER	9,481	2,368	7,092	
		TOTAL: 8xxx	9,481	2,368	7,092	
5200		TRAVEL & CONFERENCES	4,584	4,464	4,000	
5300		DUES & MEMBERSHIPS	450	450		
5700		DIRECT COST TRANSFERS	200	200		
5800		PROF/CONSLTG SVCS & OPER EXPEN	3,023		2,308	
		TOTAL: 5xxx	8,257	5,114	6,308	
		*SUB-TOTAL:1000-5999	8,257	5,114	6,308	
7300		TRANSFERS OF INDIRECT COSTS	1,224		784	
		TOTAL: 7xxx	1,224		784	
		*SUB-TOTAL:1000-7999	9,481	5,114	7,092	

FUND	:01	GENERAL FUND	RESOURCE:4201	TITLE III IMMIGRANT ED PROGRAM
			2018-2019 Actual	2019-2020 Budget
8200		FEDERAL REVENUE OTHER	40	
		TOTAL: 8xxx	40	4,941
5800		PROF/CONSLTG SVCS & OPER EXPEN	35	
		TOTAL: 5xxx	35	
*SUB-TOTAL:1000-5999			35	
7300		TRANSFERS OF INDIRECT COSTS	5	
		TOTAL: 7xxx	5	
*SUB-TOTAL:1000-7999			40	

FUND	:01	GENERAL FUND	RESOURCE:4203	TITLE III LIMITED ENGLISH
			2018-2019 Actual	2019-2020 Budget
8200		FEDERAL REVENUE OTHER	67,102	63,194
		TOTAL: 8xxx	67,102	63,194
5200		TRAVEL & CONFERENCES	5,484	225
5800		PROF/CONSLTG SVCS & OPER EXPEN	60,302	61,955
		TOTAL: 5xxx	65,786	61,955
		*SUB-TOTAL:1000-5999	65,786	61,955
7300		TRANSFERS OF INDIRECT COSTS	1,316	1,239
		TOTAL: 7xxx	1,316	1,239
		*SUB-TOTAL:1000-7999	67,102	63,194

FUND :01		GENERAL FUND		RESOURCE:5630		Homeless Children & Youth Prog	
				2018-2019	2018-2019	2019-2020	
				Budget	Actual	Budget	

8200	FEDERAL REVENUE OTHER			37,500	33,750		
	TOTAL: 8xxx			37,500	33,750		
1300	CERTIFICATED SUPERV & ADM SAL						
	TOTAL: 1xxx			21,711	27,479		
				21,711	27,479		
2400	CLERICAL & OFFICE SALARIES						
2900	OTHER CLASSIFIED SALARIES			1,190	1,236		
	TOTAL: 2xxx			210	210		
				1,400	1,446		
3100	STRS						
3200	PERS			4,474	4,474		
3300	OASDI/MEDICARE			215	215		
3400	HEALTH & WELFARE DO NOT USE			505	498		
3500	SUI			2,234	1,900		
3600	WRS COMP			15	15		
3700	RETIREE BENEFITS			556	560		
3900	OTHER BENEFITS			110	107		
	TOTAL: 3xxx			510	145		
				8,619	7,913		
5200	TRAVEL & CONFERENCES						
5800	PROF/CONSLTG SVCS & OPER EXPEN			100	13		
5900	COMMUNICATIONS			747			
	TOTAL: 5xxx			80	66		
				927	79		
*SUB-TOTAL:1000-5999				32,657	36,919		
7300	TRANSFERS OF INDIRECT COSTS						
	TOTAL: 7xxx			4,843			
				4,843			
*SUB-TOTAL:1000-7999				37,500	36,919		

FUND :01	GENERAL FUND	RESOURCE:6680		TUPE COE ADMINISTRATIVE GRANTS
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8500	STATE REVENUE	49,099	39,728	37,500
	TOTAL: 8xxx	49,099	39,728	37,500
1300	CERTIFICATED SUPERV & ADM SAL	10,757	11,476	11,080
1900	OTHER CERTIFICATED SALARIES	475	473	
	TOTAL: 1xxx	11,232	11,949	11,080
2400	CLERICAL & OFFICE SALARIES	2,976	3,091	3,205
	TOTAL: 2xxx	2,976	3,091	3,205
3100	STRS	1,831	1,868	1,851
3200	PERS	537	537	665
3300	OASDI/MEDICARE	390	410	407
3400	HEALTH & WELFARE DO NOT USE	286	262	2,387
3500	SUI	6	8	8
3600	WRS COMP	273	290	278
3700	RETIREE BENEFITS	59	67	63
	TOTAL: 3xxx	3,382	3,442	5,659
5200	TRAVEL & CONFERENCES	2,479	8	
5800	PROF/CONSLTG SVCS & OPER EXPEN	22,639	4,788	13,413
5900	COMMUNICATIONS	50	7	
	TOTAL: 5xxx	25,168	4,802	13,413
*SUB-TOTAL:1000-5999		42,758	23,284	33,357
7300	TRANSFERS OF INDIRECT COSTS	6,341		4,143
	TOTAL: 7xxx	6,341		4,143
*SUB-TOTAL:1000-7999		49,099	23,284	37,500

FUND :01		GENERAL FUND		RESOURCE:6685		TUPE COE TECH ASSIST GRANT	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
8500	STATE REVENUE	75,000	37,500	37,500			
	TOTAL: 8xxx	75,000	37,500	37,500			
1300	CERTIFICATED SUPERV & ADM SAL	10,757	11,476	11,080			
	TOTAL: 1xxx	10,757	11,476	11,080			
2400	CLERICAL & OFFICE SALARIES	2,976	3,091	3,205			
	TOTAL: 2xxx	2,976	3,091	3,205			
3100	STRS	1,751	1,868	1,851			
3200	PERS	537	537	665			
3300	OASDI/MEDICARE	383	403	407			
3400	HEALTH & WELFARE DO NOT USE	286	262	2,387			
3500	SUI	6	7	8			
3600	WKRS COMP	264	280	278			
3700	RETIREE BENEFITS	59	67	63			
	TOTAL: 3xxx	3,286	3,425	5,659			
4300	MATERIALS & SUPPLIES	17,240	2,688				
	TOTAL: 4xxx	17,240	2,688				
5700	DIRECT COST TRANSFERS	150					
5800	PROF/CONSLTG SVCS & OPER EXPEN	37,020	21,783	13,413			
	TOTAL: 5xxx	37,170	21,783	13,413			
*SUB-TOTAL:1000-5999		71,429	42,464	33,357			
7300	TRANSFERS OF INDIRECT COSTS	3,571		4,143			
	TOTAL: 7xxx	3,571		4,143			
*SUB-TOTAL:1000-7999		75,000	42,464	37,500			

FUND :01		GENERAL FUND		RESOURCE:6690		TUPE, COMPETITIVE GRANT 6-12	
		2018-2019	2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		
----- STATE REVENUE		291,251	25,362	212,712			
TOTAL: 8xxx		291,251	25,362	212,712			
1300 CERTIFICATED SUPERV & ADM SAL		49,646	49,793	51,136			
TOTAL: 1xxx		49,646	49,793	51,136			
2400 CLERICAL & OFFICE SALARIES		3,076	3,091	3,205			
TOTAL: 2xxx		3,076	3,091	3,205			
3100 STRS		8,082	8,106	8,540			
3200 PERS		537	537	665			
3300 OASDI/MEDICARE		947	958	988			
3400 HEALTH & WELFARE DO NOT USE		1,258	1,010	8,619			
3500 SUI		26	26	28			
3600 WKRS COMP		1,013	1,019	1,055			
3700 RETIREE BENEFITS		216	239	222			
3900 OTHER BENEFITS		301					
TOTAL: 3xxx		12,380	11,896	20,117			
4300 MATERIALS & SUPPLIES		12,555	1,919	2,000			
TOTAL: 4xxx		12,555	1,919	2,000			
5100 SUBAGREEMENT FOR SERVICE		17,892					
5200 TRAVEL & CONFERENCES		10,601	1,419	5,500			
5700 DIRECT COST TRANSFERS		1,000					
5800 PROF/CONSLTG SVCS & OPER EXPEN		149,020	114,802	107,054			
5900 COMMUNICATIONS		120		200			
TOTAL: 5xxx		178,633	116,222	112,754			
*SUB-TOTAL:1000-5999		256,290	182,921	189,212			
7300 TRANSFERS OF INDIRECT COSTS		34,961		23,500			
TOTAL: 7xxx		34,961		23,500			
*SUB-TOTAL:1000-7999		291,251	182,921	212,712			

FUND :01		GENERAL FUND		RESOURCE:6695		TUPE Prop 56	
				2018-2019	2018-2019	2019-2020	
				Budget	Actual	Budget	
8500	STATE REVENUE			55,641			
	TOTAL: 8xxx			55,641			
4300	MATERIALS & SUPPLIES			8,068	4,793		
	TOTAL: 4xxx			8,068	4,793		
5200	TRAVEL & CONFERENCES			1,000			
5800	PROF/CONSLTG SVCS & OPER EXPEN			43,924	29,498		
	TOTAL: 5xxx			44,924	29,498		
*SUB-TOTAL:1000-5999				52,992	34,291		
7300	TRANSFERS OF INDIRECT COSTS			2,649			
	TOTAL: 7xxx			2,649			
*SUB-TOTAL:1000-7999				55,641	34,291		

FUND	:01	GENERAL FUND	RESOURCE:7366			FOSTER YOUTH IN LIC FOSTR HOME
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8500		STATE REVENUE	232,554	116,277	232,554	
		TOTAL: 8xxx	232,554	116,277	232,554	
1300		CERTIFICATED SUPERV & ADM SAL	99,802	99,802	117,341	
		TOTAL: 1xxx	99,802	99,802	117,341	
2400		CLERICAL & OFFICE SALARIES	2,976	3,091	3,205	
		TOTAL: 2xxx	2,976	3,091	3,205	
3100		STRS	16,248	16,248	19,597	
3200		PERS	537	537	665	
3300		OASDI/MEDICARE	1,674	1,694	1,949	
3400		HEALTH & WELFARE DO NOT USE	8,627	7,156	13,658	
3500		SUI	51	52	62	
3600		WRRS COMP	1,979	1,995	2,339	
3700		RETIREE BENEFITS	401	393	476	
3900		OTHER BENEFITS		631		
		TOTAL: 3xxx	29,517	28,766	38,746	
4300		MATERIALS & SUPPLIES	1,980	460	4,000	
4400		NONCAPITALIZED EQUIPMENT			1,000	
		TOTAL: 4xxx	1,980	460	5,000	
5200		TRAVEL & CONFERENCES	1,072	228	2,250	
5700		DIRECT COST TRANSFERS	150	150		
5800		PROF/CONSULTG SVCS & OPER EXPEN	66,973	10,424	40,320	
5900		COMMUNICATIONS	50	7		
		TOTAL: 5xxx	68,245	10,809	42,570	
		*SUB-TOTAL:1000-5999	202,520	142,929	206,862	
7300		TRANSFERS OF INDIRECT COSTS	30,034		25,692	
		TOTAL: 7xxx	30,034		25,692	
		*SUB-TOTAL:1000-7999	232,554	142,929	232,554	

FUND	:01	GENERAL FUND	RESOURCE: 9821		NOAA BWET
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600		LOCAL REVENUE			
		TOTAL: 8xxx	59,970	5,854	
			59,970	5,854	
1300		CERTIFICATED SUPERV & ADM SAL			
		TOTAL: 1xxx	1,560	1,345	
			1,560	1,345	
2300		CLASSIFIED SUPERV & ADMIN SAL			
		TOTAL: 2xxx	10,497	9,622	
			10,497	9,622	
3100		STRS			
3300		OASDI/MEDICARE	1,963	1,785	
3400		HEALTH & WELFARE DO NOT USE	175	159	
3500		SUI	1,503	1,316	
3600		WRS COMP	6	6	
3700		RETIREE BENEFITS	232	211	
		TOTAL: 3xxx	49	43	
			3,928	3,520	
4300		MATERIALS & SUPPLIES			
		TOTAL: 4xxx	3,400	3,381	
			3,400	3,381	
5200		TRAVEL & CONFERENCES			
5800		PROF/CONSLTG SVCS & OPER EXPEN	200	42	
		TOTAL: 5xxx	16,655	30,770	
			16,855	30,812	
*SUB-TOTAL:1000-5999			36,240	48,680	
7300		TRANSFERS OF INDIRECT COSTS			
		TOTAL: 7xxx	7,745		
			7,745		
*SUB-TOTAL:1000-7999			43,985	48,680	

FUND :01	GENERAL FUND	RESOURCE:9822 HSS FRAMEWORK IMPLEMENTATION		
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600	LOCAL REVENUE	102,034	68,381	51,017
	TOTAL: 8xxx	102,034	68,381	51,017
1300	CERTIFICATED SUPERV & ADM SAL	8,049	8,049	8,760
	TOTAL: 1xxx	8,049	8,049	8,760
2300	CLASSIFIED SUPERV & ADMIN SAL	5,248	5,248	5,406
2400	CLERICAL & OFFICE SALARIES	506	502	522
	TOTAL: 2xxx	5,754	5,751	5,928
3100	STRS	2,164	2,165	2,366
3200	PERS	91	91	109
3300	OASDI/MEDICARE	231	219	248
3400	HEALTH & WELFARE DO NOT USE	1,641	1,567	1,592
3500	SUI	7	7	9
3600	WKRS COMP	266	266	286
3700	RETIREE BENEFITS	53	54	59
	TOTAL: 3xxx	4,453	4,367	4,669
4300	MATERIALS & SUPPLIES	10,000	2,864	7,500
	TOTAL: 4xxx	10,000	2,864	7,500
5200	TRAVEL & CONFERENCES	5,000	768	
5800	PROF/CONSLTG SVCS & OPER EXPEN	77,085	52,738	18,524
	TOTAL: 5xxx	82,085	53,506	18,524
	*SUB-TOTAL:1000-5999	110,341	74,537	45,381
7300	TRANSFERS OF INDIRECT COSTS	9,949		5,636
	TOTAL: 7xxx	9,949		5,636
	*SUB-TOTAL:1000-7999	120,290	74,537	51,017

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	RESOURCE:9825	2019-2020 Budget	CSET CREDITALLING
8000		REVENUE & OTHER FINANCING SRCS	81,181				
8600		LOCAL REVENUE	39,627			84,129	
		TOTAL: 8xxx	120,808			84,129	
1300		CERTIFICATED SUPERV & ADM SAL	5,366	5,366	5,366	5,840	
		TOTAL: 1xxx	5,366	5,366	5,366	5,840	
2400		CLERICAL & OFFICE SALARIES	2,379	2,380	2,380	2,512	
		TOTAL: 2xxx	2,379	2,380	2,380	2,512	
3100		STRS	874	874	874	976	
3200		PERS	430	430	430	521	
3300		QASDI/MEDICARE	261	255	255	278	
3400		HEALTH & WELFARE DO NOT USE	616	579	579	966	
3500		SUI	4	4	4	5	
3600		WKRS COMP	149	149	149	163	
3700		RETIREE BENEFITS	32	31	31	34	
		TOTAL: 3xxx	2,366	2,321	2,321	2,943	
4300		MATERIALS & SUPPLIES	124			124	
		TOTAL: 4xxx	124			124	
5800		PROF/CONSLTG SVCS & OPER EXPEN	96,175	66,281	66,281	63,409	
5900		COMMUNICATIONS	7	7	7	7	
		TOTAL: 5xxx	96,182	66,287	66,287	63,416	
		*SUB-TOTAL:1000-5999	106,417	76,354	76,354	74,835	
7300		TRANSFERS OF INDIRECT COSTS	15,602			9,294	
7900		*** NOT ON FILE ***	15,602			9,294	
		TOTAL: 7xxx	15,602			9,294	
		*SUB-TOTAL:1000-7999	122,019	76,354	76,354	84,129	

FUND	:01	GENERAL FUND	RESOURCE:9810	HEALTHY MARIN PARTNERSHIP
			2018-2019	2019-2020
			Actual	Budget
8000	REVENUE & OTHER FINANCING SRCS			
8600	LOCAL REVENUE		2,500	
TOTAL: 8xxx			2,500	
1900	OTHER CERTIFICATED SALARIES			
TOTAL: 1xxx			5,000	
			5,000	
3300	OASDI/MEDICARE			
3500	SUI			
3600	WKR COMP			
TOTAL: 3xxx				
5800	PROF/CONSULTG SVCS & OPER EXPEN			
TOTAL: 5xxx				
*SUB-TOTAL:1000-5999				
7900	*** NOT ON FILE ***		5,000	
TOTAL: 7xxx				
*SUB-TOTAL:1000-7999				
			5,000	
			37,746	

FUND	:01	GENERAL FUND	RESOURCE:9904			College Access & Success
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8000		REVENUE & OTHER FINANCING SRCS	100,829			
8600		LOCAL REVENUE	299,650	299,650	299,650	
		TOTAL: 8xxx	400,479	299,650	299,650	
2300		CLASSIFIED SUPERV & ADMIN SAL	173,230	172,875	178,432	
2400		CLERICAL & OFFICE SALARIES	2,920	2,255	3,101	
2900		OTHER CLASSIFIED SALARIES	27,231	27,231	28,047	
		TOTAL: 2xxx	203,381	202,361	209,580	
3100		STRS	16,604	16,760	17,546	
3200		PERS	18,311	16,125	17,693	
3300		OASDI/MEDICARE	9,235	8,218	9,521	
3400		HEALTH & WELFARE DO NOT USE	24,077	23,142	30,747	
3500		SUI	102	97	108	
3600		WRS COMP	3,917	3,726	4,064	
3700		RETIREE BENEFITS	836	824	853	
		TOTAL: 3xxx	73,083	68,891	80,532	
4300		MATERIALS & SUPPLIES	3,296	2,612	1,510	
		TOTAL: 4xxx	3,296	2,612	1,510	
5200		TRAVEL & CONFERENCES	904	312	650	
5600		RENTALS LEASES & REPAIRS	1,000		2,600	
5700		DIRECT COST TRANSFERS	450	225	250	
5800		PROF/CONSLTG SVCS & OPER EXPEN	121,714	38,526		
5900		COMMUNICATIONS	100		100	
		TOTAL: 5xxx	124,168	39,063	3,600	
		*SUB-TOTAL:1000-5999	403,928	312,928	295,222	
7300		TRANSFERS OF INDIRECT COSTS	4,428		4,428	
		TOTAL: 7xxx	4,428		4,428	
		*SUB-TOTAL:1000-7999	408,356	312,928	299,650	

FUND :01		GENERAL FUND		RESOURCE:9906		MCF COUNTYWIDE ARTS	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
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8000	REVENUE & OTHER FINANCING SRCS	65,433					
8600	LOCAL REVENUE	207,624	207,624	162,624			
TOTAL: 8xxx		273,057	207,624	162,624			
<hr/>							
1300	CERTIFICATED SUPERV & ADM SAL	61,906	61,881	55,475			
TOTAL: 1xxx		61,906	61,881	55,475			
2300	CLASSIFIED SUPERV & ADMIN SAL	20,993	20,993	21,624			
2400	CLERICAL & OFFICE SALARIES	5,706	3,827	4,862			
TOTAL: 2xxx		26,699	24,821	26,486			
3100	STRS	13,496	13,425	12,878			
3200	PERS	1,031	666	1,008			
3300	OASDI/MEDICARE	1,639	1,471	1,493			
3400	HEALTH & WELFARE DO NOT USE	8,994	8,021	9,282			
3500	SUI	44	43	43			
3600	WRS COMP	1,706	1,675	1,592			
3700	RETIREE BENEFITS	334	303	325			
3900	OTHER BENEFITS		275				
TOTAL: 3xxx		27,244	25,878	26,621			
4300	MATERIALS & SUPPLIES	11,488	188	10,000			
TOTAL: 4xxx		11,488	188	10,000			
5200	TRAVEL & CONFERENCES	4,443		2,000			
5800	PROF/CONSULTG SVCS & OPER EXPEN	76,986	43,472	24,076			
TOTAL: 5xxx		81,429	43,472	26,076			
*SUB-TOTAL:1000-5999		208,766	156,240	144,658			
7300	TRANSFERS OF INDIRECT COSTS	35,265		17,966			
7900	*** NOT ON FILE ***	38,680					
TOTAL: 7xxx		73,945		17,966			
*SUB-TOTAL:1000-7999		282,711	156,240	162,624			

FUND	:01	GENERAL FUND	RESOURCE:9908		COUNTY OF MARIN
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8000	REVENUE & OTHER FINANCING SRCS		900		
8600	LOCAL REVENUE		148,897	80,811	107,291
TOTAL: 8xxx			149,797	80,811	107,291

2300	CLASSIFIED SUPERV & ADMIN SAL		21,975	21,975	22,634
TOTAL: 2xxx			21,975	21,975	22,634

3100	STRS		3,577	3,577	3,780
3300	OASDI/MEDICARE		319	319	329
3400	HEALTH & WELFARE DO NOT USE		2,083	1,987	2,652
3500	SUI		11	11	12
3600	WRS COMP		423	423	439
3700	RETIREE BENEFITS		88	87	91
TOTAL: 3xxx			6,501	6,404	7,303

4300	MATERIALS & SUPPLIES		5,600	184	5,750
TOTAL: 4xxx			5,600	184	5,750

5200	TRAVEL & CONFERENCES		150	43	
5800	PROF/CONSLTG SVCS & OPER EXPEN		113,071	68,230	59,751
TOTAL: 5xxx			113,221	68,272	59,751

*SUB-TOTAL:1000-5999			147,297	96,834	95,438

7300	TRANSFERS OF INDIRECT COSTS		13,972		11,853
7900	*** NOT ON FILE ***		162		
TOTAL: 7xxx			14,134		11,853

*SUB-TOTAL:1000-7999			161,431	96,834	107,291

FUND	:01	GENERAL FUND	RESOURCE:9922		EDUCATION SERVICES DONATIONS	
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	

8000		REVENUE & OTHER FINANCING SRCS	17,141			
8600		LOCAL REVENUE	63,400	46,745	63,400	
		TOTAL: 8xxx	80,541	46,745	63,400	

1300		CERTIFICATED SUPERV & ADM SAL	4,733	4,733	8,194	
		TOTAL: 1xxx	4,733	4,733	8,194	

2300		CLASSIFIED SUPERV & ADMIN SAL			5,406	
2400		CLERICAL & OFFICE SALARIES	12,840	10,025		
2900		OTHER CLASSIFIED SALARIES	3,600	3,560		
		TOTAL: 2xxx	16,440	13,585	5,406	

3100		STRS	770	1,183	2,272	
3200		PERS	2,732			
3300		OASDI/MEDICARE	1,740	879	198	
3400		HEALTH & WELFARE DO NOT USE	418	344	1,592	
3500		SUI	8	9	8	
3600		WKRS COMP	405	342	264	
3700		RETIREE BENEFITS	18	18	56	
3900		OTHER BENEFITS		36		
		TOTAL: 3xxx	6,091	2,810	4,390	

4300		MATERIALS & SUPPLIES				
		TOTAL: 4xxx	3,128	2,248	2,906	
			3,128	2,248	2,906	

5200		TRAVEL & CONFERENCES		191	500	
5600		RENTALS LEASES & REPAIRS	583	2,381	2,100	
5800		PROF/CONSULTG SVCS & OPER EXPEN	2,550	34,929	39,869	
5900		COMMUNICATIONS	36,827	4	35	
		TOTAL: 5xxx	35	37,506	42,504	
			39,995			

*SUB-TOTAL:1000-5999			70,387	60,882	63,400	

7900		*** NOT ON FILE ***	1,502			
		TOTAL: 7xxx	1,502			

*SUB-TOTAL:1000-7999			71,889	60,882	63,400	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	RESOURCE:9927 2019-2020 Budget	TLC STAFF DEVELOPMENT
8000		REVENUE & OTHER FINANCING SRCS	62,912			
8600		LOCAL REVENUE	404,170	150,873	235,000	
		TOTAL: 8xxx	467,082	150,873	235,000	
1300		CERTIFICATED SUPERV & ADM SAL	54,414	61,879	50,894	
1900		OTHER CERTIFICATED SALARIES	2,236	1,320	1,500	
		TOTAL: 1xxx	56,650	63,199	52,394	
2300		CLASSIFIED SUPERV & ADMIN SAL	10,497	10,497	10,812	
2400		CLERICAL & OFFICE SALARIES	5,706	3,827	4,862	
2900		OTHER CLASSIFIED SALARIES	6,150	6,150		
		TOTAL: 2xxx	22,353	20,474	15,674	
3100		STRS	11,056	11,997	10,559	
3200		PERS	1,058	693	1,008	
3300		OASDI/MEDICARE	1,888	1,439	1,292	
3400		HEALTH & WELFARE DO NOT USE	7,203	7,026	7,293	
3500		SUI	39	39	37	
3600		WKRS COMP	1,537	1,519	1,323	
3700		RETIREE BENEFITS	267	266	265	
		TOTAL: 3xxx	23,048	22,979	21,776	
4300		MATERIALS & SUPPLIES	16,909	12,501	3,453	
		TOTAL: 4xxx	16,909	12,501	3,453	
5200		TRAVEL & CONFERENCES	5,025	816	4,900	
5300		DUES & MEMBERSHIPS	650			
5600		RENTALS LEASES & REPAIRS	4,785	70	1,000	
5700		DIRECT COST TRANSFERS	16,301	7,235	8,200	
5800		PROF/CONSLTG SVCS & OPER EXPEN	232,460	134,718	117,891	
5900		COMMUNICATIONS	250	111	150	
		TOTAL: 5xxx	226,869	128,479	115,741	
		*SUB-TOTAL:1000-5999	345,829	247,632	209,038	
7300		TRANSFERS OF INDIRECT COSTS	60,322		25,962	
7900		*** NOT ON FILE ***	62,912			
		TOTAL: 7xxx	123,234		25,962	
		*SUB-TOTAL:1000-7999	469,063	247,632	235,000	

FUND	:01	GENERAL FUND	RESOURCE:9997			County Wide Wellness Program
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
-----REVENUE & OTHER FINANCING SRCS-----						
8000			234			
		TOTAL: 8xxx	234			

7900		*** NOT ON FILE ***	234			
		TOTAL: 7xxx	234			

		*SUB-TOTAL:1000-7999	234			

District Business Services

District (External) Business Services is committed to providing professional, efficient service to benefit the students, families, employees, and organizations of Marin County schools.

District Business Services provides accounting, budgeting, auditing, and advisory and support services to 18 Marin County school districts, three (3) charter schools and one (1) joint powers agency (JPA).

District Business Services provides fiscal oversight of annual budgets of over \$500 million for all Marin County school districts. Technical assistance and fiscal guidance are also provided to all Marin County school districts which include fiscal oversight, as legislatively required, to monitor and intervene should any of the educational agencies be at risk of becoming fiscally insolvent.

District Business Services works in collaboration with Education Services to provide support, training, review, and approval of all 18 district Local Control and Accountability Plans (LCAPs).

This department also provides all business services including budget preparation, payroll and accounts payable, maintenance of the financial records, preparation of the financial reports, and assistance in the development and preparation of the Local Control and Accountability Plans (LCAPs) for two (2) small districts in Marin County. In addition the department also provides contracted business support services as needed by districts.

District Business Services provides fiscal support to the Marin County Special Education Local Plan Area (SELPA) which is comprised of all Marin County districts, two (2) charter schools and the County Office of Education (COE). Business support services include preparing all fiscal allocation plans, budgets and financial reports, annual pupil counts, financial models and analyses in support of subcommittee work and the preparation of the Annual Budget Plan, Maintenance of Effort, Federal Excess Cost compliance, and eligibility reports that encompass all Marin County districts.

Additional service areas include:

- Preparing accounting and reporting to State Teacher's Retirement System (STRS), Public Employee's Retirement System (PERS), and other payroll related agencies, including all payroll tax reporting and payroll garnishments for the County Office including the California Collaborative for Educational Excellence (CCEE) and 17 of the 18 school districts.
- Distributing revenues received from the State and the County of Marin Treasury to the COE, all 18 districts and all four (4) charter schools.
- Processing payroll and vendor payments for the COE and 17 of the 18 school districts.

- Certifying attendance reports to the California Department of Education (CDE) for the COE and all 18 school districts.
- Working closely with the County of Marin to prepare and submit certified property tax reports encompassing all Marin County school districts to the California Department of Education (CDE).
- Resolving findings in the annual financial audit reports for all 18 districts.
- Preparing year-end financial statements for districts' bond interest and redemption funds from the Auditor/Treasurer's general ledger.
- Working closely with the County of Marin to manage the individual funds maintained in the County Treasury for all districts.
- Acting as the interface with the County of Marin Department of Finance to maintain all school district users needing access to the County financial system to balance cash in County treasury. Trains all users and troubleshoots access issues.
- Entering all deposits, interfund transfers, stop payments, and any other cash transaction recorded to the districts' and the County Office's general ledger to the county treasury.
- Assisting all districts with Grand Jury information requests where we can lend efficiency to the data collections requested.

FUND GOAL	:01 :8600	GENERAL FUND COUNTY SERVICES TO DISTRICTS	FUNCTION: 7300		FISCAL SERVICES
			2018-2019 Actual	2019-2020 Budget	
8600		LOCAL REVENUE	22,800		
		TOTAL: 8xxx	22,800		
2300		CLASSIFIED SUPERV & ADMIN SAL	570,351	763,272	
2400		CLERICAL & OFFICE SALARIES	352,928	338,989	
2900		OTHER CLASSIFIED SALARIES	20,000	20,000	
		TOTAL: 2xxx	943,279	1,122,261	
3200		PERS	192,919	229,576	
3300		OASDI/MEDICARE	79,396	80,805	
3400		HEALTH & WELFARE DO NOT USE	122,788	147,387	
3500		SUI	535	562	
3600		WRS COMP	20,860	21,478	
3700		RETIREE BENEFITS	4,557	4,609	
3900		OTHER BENEFITS	13,400	5,700	
		TOTAL: 3xxx	434,454	490,117	
4300		MATERIALS & SUPPLIES	19,474	19,474	
4400		NONCAPITALIZED EQUIPMENT	8,026	10,000	
		TOTAL: 4xxx	27,500	29,474	
5200		TRAVEL & CONFERENCES	24,500	24,500	
5300		DUES & MEMBERSHIPS	5,000	5,000	
5600		RENTALS LEASES & REPAIRS	3,281	6,000	
5700		DIRECT COST TRANSFERS	1,400	2,425	
5800		PROF/CONSULTG SVCS & OPER EXPEN	156,564	60,465	
5900		COMMUNICATIONS	2,000	2,000	
		TOTAL: 5xxx	192,745	100,390	
		*SUB-TOTAL: 1000-7999	1,597,978	1,742,242	

FUND	:01	GENERAL FUND	RESOURCE:0052		CONTRACT SERVICES - OTHER
			2018-2019 Budget	2019-2020 Actual	
8600		LOCAL REVENUE	916,026	696,540	321,701
		TOTAL: 8xxx	916,026	696,540	321,701
1300		CERTIFICATED SUPERV & ADM SAL	301,000	212,994	173,240
1900		OTHER CERTIFICATED SALARIES	301,000	212,994	173,240
		TOTAL: 1xxx	301,000	212,994	173,240
2300		CLASSIFIED SUPERV & ADMIN SAL	319,995	343,201	39,096
2400		CLERICAL & OFFICE SALARIES		4,930	34,186
2900		OTHER CLASSIFIED SALARIES	76,682	51,204	76,000
		TOTAL: 2xxx	396,677	399,335	149,282
3100		STRS	16,280		28,931
3200		PERS	73,821	60,541	30,926
3300		OASDI/MEDICARE	30,931	22,561	13,934
3400		HEALTH & WELFARE DO NOT USE	22,502	19,397	23,868
3500		SUI	467	251	163
3600		WRS COMP	13,669	9,718	6,247
3700		RETIREE BENEFITS	1,146	1,150	916
3900		OTHER BENEFITS		3,702	
		TOTAL: 3xxx	158,817	117,320	104,985
4300		MATERIALS & SUPPLIES		30	
		TOTAL: 4xxx		30	
5200		TRAVEL & CONFERENCES		1,441	
5700		DIRECT COST TRANSFERS	3,000	225	
5800		PROF/CONSLTG SVCS & OPER EXPEN	225	185,981	
5900		COMMUNICATIONS	230,717	9	
		TOTAL: 5xxx	233,942	187,656	
*SUB-TOTAL:1000-7999			1,090,436	917,335	427,507

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 18 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

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

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

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

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

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

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

FUND	:01	GENERAL FUND	RESOURCE:0007			Data Processing Consortium
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8600		LOCAL REVENUE	426,232	422,903	416,991	
8900		OTHER FINANCING SOURCES	52,428		52,189	
		TOTAL: 8xxx	478,660	422,903	469,180	
2300		CLASSIFIED SUPERV & ADMIN SAL	76,603	76,604	74,507	
2400		CLERICAL & OFFICE SALARIES	146,694	151,116	146,531	
		TOTAL: 2xxx	223,297	227,720	221,038	
3100		STRS	10,544	10,544	11,130	
3200		PERS	28,634	27,771	32,011	
3300		OASDI/MEDICARE	12,827	11,858	12,782	
3400		HEALTH & WELFARE DO NOT USE	26,309	24,510	26,919	
3500		SUI	112	111	115	
3600		WRS COMP	4,301	4,430	4,289	
3700		RETIREE BENEFITS	916	882	897	
3900		OTHER BENEFITS	3,720	2,310		
		TOTAL: 3xxx	87,363	82,416	88,142	
4300		MATERIALS & SUPPLIES	18,000	16,951	15,000	
4400		NONCAPITALIZED EQUIPMENT	2,000	1,509	4,000	
		TOTAL: 4xxx	20,000	18,460	19,000	
5200		TRAVEL & CONFERENCES	4,000	3,179	4,000	
5800		PROF/CONSULTG SVCS & OPER EXPEN	137,000	151,342	137,000	
5900		COMMUNICATIONS	7,000			
		TOTAL: 5xxx	148,000	154,522	141,000	
		*SUB-TOTAL:1000-5999	478,660	483,118	469,180	

FUND	:01	GENERAL FUND	RESOURCE:9957	WEB PORTAL-ED 1
			2018-2019 Actual	2019-2020 Budget
8000		REVENUE & OTHER FINANCING SRCS		
8600		LOCAL REVENUE	39,252	45,000
		TOTAL: 8xxx	39,252	45,000
5800		PROF/CONSLTG SVCS & OPER EXPEN	38,505	45,000
		TOTAL: 5xxx	38,505	45,000
		*SUB-TOTAL:1000-5999	38,505	45,000
7900		*** NOT ON FILE ***		
		TOTAL: 7xxx		
		*SUB-TOTAL:1000-7999	38,505	45,000

FUND	:01	GENERAL FUND	RESOURCE:9958		CONSORTIUM EQUIPMENT RESERVE
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
-----REVENUE & OTHER FINANCING SRCS-----					
8000			118,892		
		TOTAL: 8xxx	118,892		
7900		*** NOT ON FILE ***	118,892		
		TOTAL: 7xxx	118,892		
		*SUB-TOTAL:1000-7999	118,892		
		**TOTAL:1000-5999	523,660	521,623	514,180
		**TOTAL:1000-6999	523,660	521,623	514,180
		**TOTAL:1000-7999	644,467	521,623	514,180
		**TOTAL:8000-8999	644,467	462,155	514,180

Early Childhood Education

The Early Childhood Education (ECE) Department provides services to educators and programs serving children up to age five with the goal of increasing sustainable high quality early care and education for all children in Marin County. We do this by providing supports to ensure that early care and education teaching and administrative staff are able to provide healthy, nurturing and equitable learning environments for all children. Funding this work for more than 400 educators and 1,400 children, provided by the Marin Community Foundation, First 5 California, Marin First 5, and the California Department of Education. By leveraging funding and other resources in the county, and collaborating with partners in the community, the ECE Department provides the following direct services:

- Assess needs of ECE programs and early care and education staff
- High quality professional development by nationally and locally recognized experts and staff
- Coaching for leaders, educators and caregivers that focuses on implementation of current professional development to fidelity in ECE
- Professional development and support for ECE coaches (Anti-Bias, Teaching Pyramid, Inclusive Preschools)
- Leadership development and support through workshops and Professional Learning Communities
- Professional growth and academic *guidance* for early childhood educators
- Technical assistance and training to ECE program leaders
- Support for obtaining child development permits
- Incentive and stipend program management for professional growth and learning
- Assessment of educators and programs using valid and reliable tools (CLASS, ERS)
- ECE program evaluation, rating and monitoring
- Collaboration with community, regional and state ECE partners on the Quality Rating Improvement System
- Leadership training to Early Childhood Education programs (public and private) in Marin County
- Assistance to State contractors on grants, program development, curriculum, funding terms and regulations for public school programs, grant applications for preschool programs.
- Maintain data base of all programs in Marin Quality Counts (Marin's Quality Rating and Improvement System)
- Monitor and provide current research, programs, standards, grants, and state and local issues that are relevant to Early Care and Education
- Provide narrative and fiscal reports for all ECE grants on quarterly basis
- Manage, coordinate and leverage ECE grants to meet each grant requirements
- Consult with development of Inclusive Preschool program
- Participate in Quality Rating Improvement Scale workgroups, including Matrix & Trainers.
- Ensure simultaneous Spanish-English translation of all ECE workshops.
- Provide bi-lingual assessors and trainers
- Collaborate with partners to support early learning programs as needed

FUND :01		GENERAL FUND		RESOURCE:9820		HUB - BCE	
		2018-2019	2018-2019	2019-2020			
		Budget	Actual	Budget			

8600	LOCAL REVENUE	161,347	45,476	81,347			
	TOTAL: 8xxx	161,347	45,476	81,347			

4300	MATERIALS & SUPPLIES	32,000	28,842	2,000			
	TOTAL: 4xxx	32,000	28,842	2,000			

5200	TRAVEL & CONFERENCES	31,100	24,084	11,100			
5800	PROF/CONSULTG SVCS & OPER EXPEN	98,247	70,290	68,247			
	TOTAL: 5xxx	129,347	94,375	79,347			

*SUB-TOTAL:1000-5999		161,347	123,217	81,347			

FUND :01		GENERAL FUND		RESOURCE:9901		MARIN COMMUNITY FOUNDATION ECE	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
<hr/>							
8000	REVENUE & OTHER FINANCING SRCS	221,326					
8600	LOCAL REVENUE	960,000	970,800	960,000			
TOTAL: 8xxx		1,181,326	970,800	960,000			
<hr/>							
1100	CERTIFICATED TEACHERS SALARIES	18,151-					
1300	CERTIFICATED SUPERV & ADM SAL	194,644	197,546	200,460			
TOTAL: 1xxx		176,493	197,546	200,460			
<hr/>							
2300	CLASSIFIED SUPERV & ADMIN SAL	151,821	115,445	138,987			
2400	CLERICAL & OFFICE SALARIES	104,997	105,261	111,193			
2900	OTHER CLASSIFIED SALARIES	143,122	104,519	100,861			
TOTAL: 2xxx		399,940	325,225	351,041			
<hr/>							
3100	STRS	54,195	48,756	47,967			
3200	PERS	22,889	20,893	54,762			
3300	OASDI/MEDICARE	24,158	18,694	24,389			
3400	HEALTH & WELFARE DO NOT USE	46,800	45,884	61,988			
3500	SUI	286	247	280			
3600	WKRS COMP	11,077	9,505	10,683			
3700	RETIREE BENEFITS	1,864	1,730	2,058			
3900	OTHER BENEFITS	600	550				
TOTAL: 3xxx		161,869	146,260	202,128			
<hr/>							
4300	MATERIALS & SUPPLIES	7,300	6,814	9,143			
4400	NONCAPITALIZED EQUIPMENT	500		1,000			
TOTAL: 4xxx		7,800	6,814	10,143			
<hr/>							
5200	TRAVEL & CONFERENCES	4,370	2,517	4,800			
5300	DUES & MEMBERSHIPS	350		350			
5600	RENTALS LEASES & REPAIRS	280	280	600			
5700	DIRECT COST TRANSFERS	1,900	2,224	4,900			
5800	PROF/CONSULTG SVCS & OPER EXPEN	194,736	149,841	79,470			
5900	COMMUNICATIONS	1,050	17	50			
TOTAL: 5xxx		202,686	154,879	90,170			
<hr/>							
*SUB-TOTAL:1000-5999		948,788	830,723	853,942			
<hr/>							
7300	TRANSFERS OF INDIRECT COSTS	152,565		106,059			
7900	*** NOT ON FILE ***	60,735					
TOTAL: 7xxx		213,300		106,059			
<hr/>							
*SUB-TOTAL:1000-7999		1,162,088	830,723	960,001			

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	RESOURCE:9907	FIRST FIVE IMPACT GRANT
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8000	REVENUE & OTHER FINANCING SRCS		83,389				
8600	LOCAL REVENUE		311,728	112,647	311,728		
	TOTAL: 8xxx		395,117	112,647	311,728		
1300	CERTIFICATED SUPERV & ADM SAL		39,688	40,375	40,879		
	TOTAL: 1xxx		39,688	40,375	40,879		
2300	CLASSIFIED SUPERV & ADMIN SAL		108,243	87,015	98,495		
2400	CLERICAL & OFFICE SALARIES		3,794	3,901	4,436		
2900	OTHER CLASSIFIED SALARIES		16,700	8,598	16,700		
	TOTAL: 2xxx		128,737	99,514	119,631		
3100	STRS		23,346	20,051	20,369		
3200	PERS		4,450	1,449	7,987		
3300	OASDI/MEDICARE		4,074	3,014	4,722		
3400	HEALTH & WELFARE DO NOT USE		14,862	13,426	18,976		
3500	SUI		77	70	82		
3600	WKRS COMP		2,982	2,690	3,112		
3700	RETIREE BENEFITS		649	518	648		
	TOTAL: 3xxx		50,440	41,218	55,896		
4300	MATERIALS & SUPPLIES		3,500	2,720	3,500		
4400	NONCAPITALIZED EQUIPMENT		1,200				
	TOTAL: 4xxx		4,700	2,720	3,500		
5200	TRAVEL & CONFERENCES		500	99	500		
5300	DUES & MEMBERSHIPS		200		200		
5700	DIRECT COST TRANSFERS		1,000		1,000		
5800	PROF/CONSULTG SVCS & OPER EXPEN		122,676	83,812	53,633		
5900	COMMUNICATIONS		2,050	1,140	2,050		
	TOTAL: 5xxx		126,426	85,051	57,383		
*SUB-TOTAL:1000-5999			349,991	268,877	277,289		
7300	TRANSFERS OF INDIRECT COSTS		51,028		34,439		
7900	*** NOT ON FILE ***		6,672				
	TOTAL: 7xxx		57,700		34,439		
*SUB-TOTAL:1000-7999			407,691	268,877	311,728		

FUND	:01	GENERAL FUND	RESOURCE:9998	DATA COLLECTORS
			2018-2019 Budget	2019-2020 Budget
8000	REVENUE & OTHER FINANCING SRCS			
8600	LOCAL REVENUE	43,124	195,000	236,000
	TOTAL: 8xxx	238,124	195,000	236,000
1100	CERTIFICATED TEACHERS SALARIES	27,226-		
1300	CERTIFICATED SUPERV & ADM SAL	4,071	2,035	4,193
1900	OTHER CERTIFICATED SALARIES	25,051		
	TOTAL: 1xxx	1,896	2,035	4,193
2300	CLASSIFIED SUPERV & ADMIN SAL	13,185	13,185	13,581
2400	CLERICAL & OFFICE SALARIES	2,220	2,255	2,401
2900	OTHER CLASSIFIED SALARIES	132,525	125,234	133,000
	TOTAL: 2xxx	147,930	140,674	148,982
3100	STRS	2,809	2,478	2,969
3200	PERS	1,363	401	28,029
3300	OASDI/MEDICARE	10,920	8,821	10,617
3400	HEALTH & WELFARE DO NOT USE	1,963	1,727	2,504
3500	SUI	646	64	79
3600	WKS COMP	2,851	2,458	2,955
3700	RETIREE BENEFITS	80	72	85
	TOTAL: 3xxx	20,632	16,021	47,237
4300	MATERIALS & SUPPLIES	134		900
	TOTAL: 4xxx	134		900
5200	TRAVEL & CONFERENCES	100	11	100
5800	PROF/CONSLTG SVCS & OPER EXPEN	229-	2,100-	8,515
	TOTAL: 5xxx	129-	2,089-	8,615
*SUB-TOTAL:1000-5999		170,463	156,641	209,927
7300	TRANSFERS OF INDIRECT COSTS	30,753		26,073
7900	*** NOT ON FILE ***			
	TOTAL: 7xxx	30,753		26,073
*SUB-TOTAL:1000-7999		201,216	156,641	236,000
**TOTAL:1000-5999		1,695,498	1,438,974	1,488,711
**TOTAL:1000-6999		1,695,498	1,438,974	1,488,711
**TOTAL:1000-7999		2,003,742	1,438,974	1,661,903
**TOTAL:8000-8999		2,047,314	1,356,117	1,661,903

COMMUNITY SERVICES

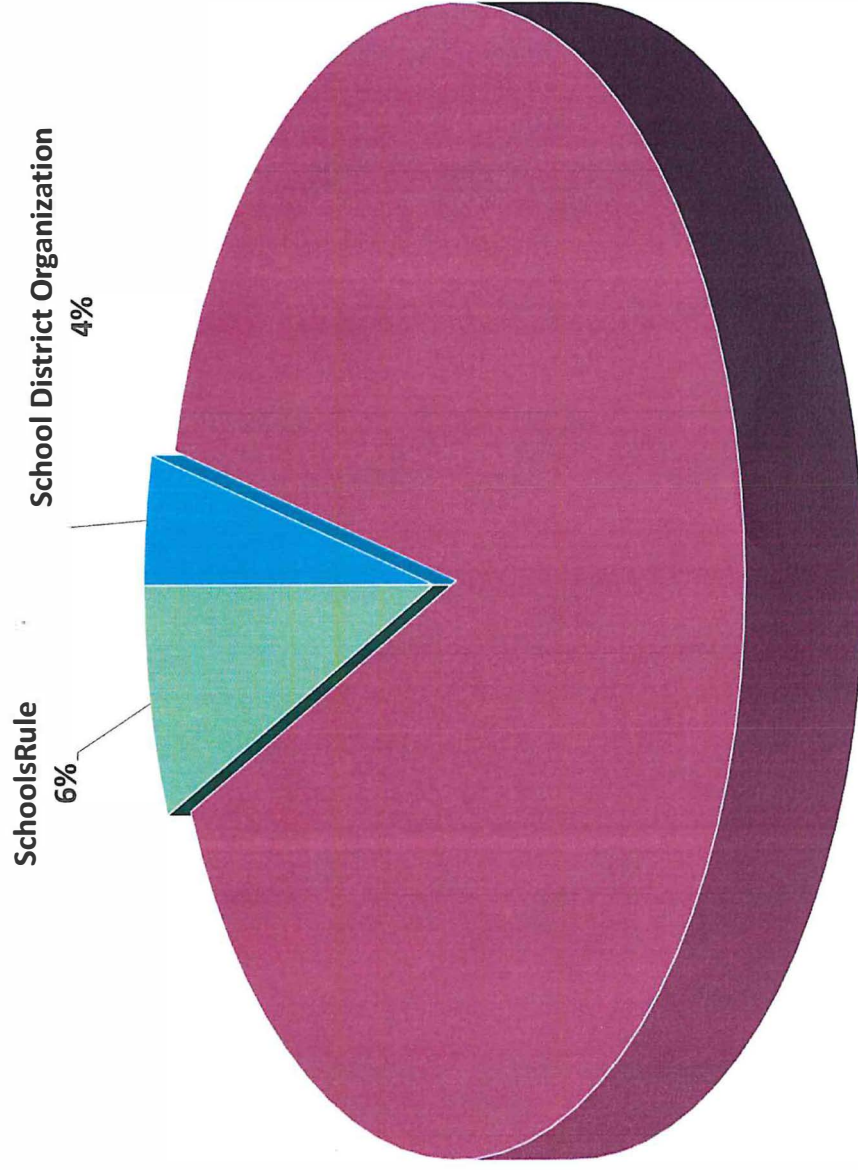
**Marin County Office of Education
2019-20 Budget
Community Services**

	School District Organization	Dedication to Special Education	SchoolsRule	Total
REVENUES:				
LCFF Sources				-
LCFF Transfers				-
Excess Property Taxes				-
Federal Revenues				-
Other State Revenues				-
Other Local Revenues		230,000		230,000
TOTAL REVENUES		230,000		230,000
EXPENDITURES:				
Certificated Salaries				-
Classified Salaries	5,000	23,648	18,244	46,892
Employee Benefits	1,100	7,172	1,756	10,028
Books and Supplies		131,100		131,100
Services, Other Operating Exp	5,000	99,000		104,000
Capital Outlay		15,000		15,000
Other Outgo				-
Direct Support/Indirect Costs				-
TOTAL EXPENDITURES	11,100	275,920	20,000	307,020
Excess (Deficiency) of Revenues Over Expenditures	(11,100)	(45,920.00)	(20,000)	(77,020)
<small>(Before Other Financing Sources and Uses)</small>				

Community Services

Expenditures by Source

2019-2020 Budget



Dedication to Special Education
90%

Total \$307,020

Dedication to Special Education

FUND :01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	RESOURCE:9916 2019-2020 Budget	TECH CLASS/TEACHER ALLOC (DSE)
8000	REVENUE & OTHER FINANCING SRCS	570,845			
8600	LOCAL REVENUE	183,000	172,885	230,000	
	TOTAL: 8xxx	753,845	172,885	230,000	
1100	CERTIFICATED TEACHERS SALARIES		580		
	TOTAL: 1xxx		580		
2100	CLASSIFIED INSTRUCTIONAL SALAR		158		
2200	CLASSIFIED SUPPORT SALARIES	1,000	1,763	2,000	
2900	OTHER CLASSIFIED SALARIES	25,342	24,147	21,648	
	TOTAL: 2xxx	26,342	26,067	23,648	
3100	STRS		24		
3200	PERS	4,758	2,237	4,895	
3300	OASDI/MEDICARE	2,015	991	1,809	
3500	SUI	13	7	12	
3600	WKRS COMP	507	256	455	
	TOTAL: 3xxx	7,294	3,514	7,172	
4300	MATERIALS & SUPPLIES				
4400	NONCAPITALIZED EQUIPMENT	203,954	93,380	126,100	
	TOTAL: 4xxx	13,000	7,775	5,000	
		216,954	101,156	131,100	
5200	TRAVEL & CONFERENCES	3,500	2,745	5,500	
5700	DIRECT COST TRANSFERS	800			
5800	PROF/CONSLTG SVCS & OPER EXPEN	109,560	71,308	92,500	
5900	COMMUNICATIONS	1,450	661	1,000	
	TOTAL: 5xxx	115,310	74,713	99,000	
*SUB-TOTAL:1000-5999		365,900	206,030	260,920	
6200	BUILDINGS & IMPROVEMNT OF BLDG				
	TOTAL: 6xxx			15,000	
*SUB-TOTAL:1000-6999		365,900	206,030	275,920	
7900	*** NOT ON FILE ***	387,945			
	TOTAL: 7xxx	387,945			
*SUB-TOTAL:1000-7999		753,845	206,030	275,920	
**TOTAL:1000-5999		365,900	206,030	260,920	
**TOTAL:1000-6999		365,900	206,030	275,920	
**TOTAL:1000-7999		753,845	206,030	275,920	
**TOTAL:8000-8999		753,845	172,885	230,000	

MCOE
OPERATIONS

Marin County Office of Education
2019-20 Budget
County Operation

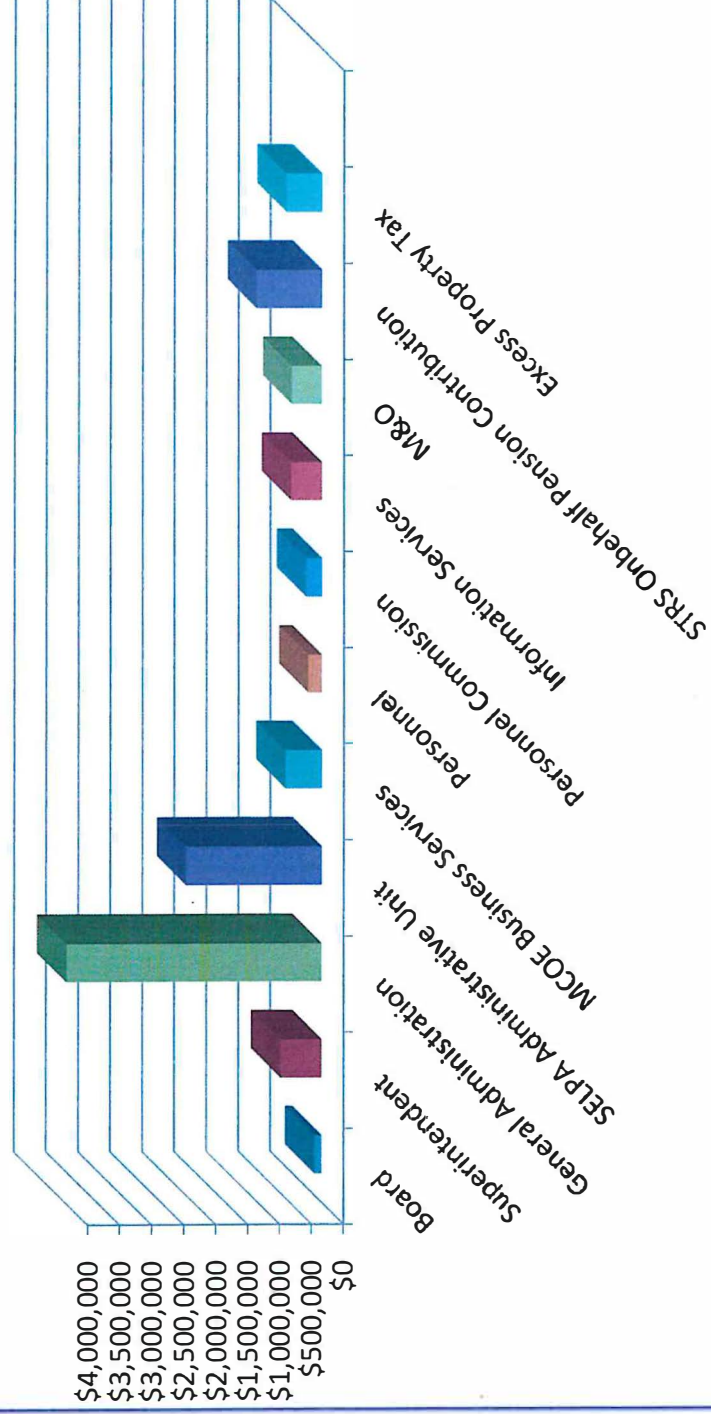
	County Office Operations, Funding	Board	Superintendent	General Administration	SELPA Administrative Unit	MCOE Business Services	Personnel	Personnel Commission	Information Services	Maintenance & Operations	STRS On- Behalf Pension Contributions	Total
REVENUES:												
LCFF Sources	3,055,510											3,055,510
LCFF Transfer	-				361,586							361,586
Excess Property Tax	2,724,744											2,724,744
Hold Harmless	1,713,785											1,713,785
Federal Revenues	-			25,000								25,000
Other State Revenues	-			82,400	1,757,482		2,596			-	1,020,942	2,863,420
Other Local Revenues	-			1,058,452					140,500	3,000	-	1,201,952
TOTAL REVENUES	7,494,038	-	-	1,165,852	2,119,068	-	2,596	-	140,500	3,000	1,020,942	11,945,996
EXPENDITURES:												
Certificated Salaries		-	330,774	812,047	590,383	-	22,555	-	-	-		1,755,759
Classified Salaries		16,800	144,952	1,376,725	125,930	959,150	339,510	121,600	637,332	327,774		4,049,773
Employee Benefits		84,091	143,179	709,771	248,833	421,499	148,699	91,549	261,495	164,111	1,020,942	3,294,169
Books and Supplies		400	6,500	50,350	10,940	22,000	11,775	1,525	63,150	79,000		245,640
Services, Other Op Exp	-	12,550	20,891	643,268	908,870	73,199	29,719	28,050	287,995	494,674		2,499,216
Capital Outlay		-	-	400,000	-	-	-	-	-	-		400,000
Direct Support/Indirect Costs	\$ 551,469	-	-	-	234,112	(907,698)	(339,658)	-	(768,776)	(599,995)		(1,830,546)
TOTAL EXPENDITURES	\$ 551,469	\$ 113,841	\$ 646,296	\$ 3,992,161	\$ 2,119,068	\$ 568,150	\$ 212,600	\$ 242,724	\$ 481,196	\$ 465,564	\$ 1,020,942	\$ 10,414,011
Excess (Deficiency) of Revenues Over Expenditures <small>(Before Other Financing Sources and Uses)</small>	6,942,569	(113,841)	(646,296)	(2,826,309)	-	(568,150)	(210,004)	(242,724)	(340,696)	(462,564)	-	1,531,985

Final MCOE 2019-20 MCOE Budget
June 25, 2019

County Office Operations

Expenditures by Source

2019-2020 Budget



Total \$10,414,011

FUND	:01	GENERAL FUND	RESOURCE:7690		STRS On-Behalf Pension Contrib
			2018-2019 Budget	2019-2020 Budget	
8500		STATE REVENUE			
		TOTAL: 8xxx	770,358	1,020,942	
			770,358	1,020,942	
3100		STRS			
		TOTAL: 3xxx	770,358	1,020,942	
			770,358	1,020,942	
		*SUB-TOTAL:1000-7999	770,358	1,020,942	
		**TOTAL:1000-5999	770,358	1,020,942	
		**TOTAL:1000-6999	770,358	1,020,942	
		**TOTAL:1000-7999	770,358	1,020,942	
		**TOTAL:8000-8999	770,358	1,020,942	

Superintendent and Governing Board

FUND :01
FUNCTION:7110

GENERAL FUND
BOARD

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
2300 CLASSIFIED SUPERV & ADMIN SAL			
TOTAL: 2xxx	16,800	11,290	16,800
	16,800	11,290	16,800
3200 PERS	3,034		3,478
3300 OASDI/MEDICARE	1,285	857	1,285
3400 HEALTH & WELFARE DO NOT USE	84,420	71,909	78,996
3500 SUI	8		8
3600 WKRS COMP	324	217	324
TOTAL: 3xxx	89,072	72,983	84,091
4300 MATERIALS & SUPPLIES	400	233	400
TOTAL: 4xxx	400	233	400
5200 TRAVEL & CONFERENCES	8,730	1,224	8,730
5600 RENTALS LEASES & REPAIRS	2,000		
5800 PROF/CONSLTG SVCS & OPER EXPEN	148,932	250	2,970
5900 COMMUNICATIONS	850	212	850
TOTAL: 5xxx	160,512	1,686	12,550
*SUB-TOTAL:1000-5999	266,784	86,192	113,841

FUND :01 FUNCTION:7100		GENERAL FUND BOARD AND SUPERINTENDENT		RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget			
8600	LOCAL REVENUE	29,399		29,399			
	TOTAL: 8xxx	29,399		29,399			
5800	PROF/CONSLTG SVCS & OPER EXPEN	182,650	176,685	212,000			
	TOTAL: 5xxx	182,650	176,685	212,000			
*SUB-TOTAL:1000-5999		182,650	176,685	212,000			

Administrative Services

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

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

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

FUND :01
FUNCTION:7200
GENERAL FUND
OTHER GENERAL ADMINISTRATION

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600 LOCAL REVENUE	20,000-	3,110	20,000-
TOTAL: 8xxx	20,000-	3,110	20,000-
1300 CERTIFICATED SUPERV & ADM SAL	336,009		589,900
1900 OTHER CERTIFICATED SALARIES	260,923	106,535	222,147
TOTAL: 1xxx	596,932	106,535	812,047
2300 CLASSIFIED SUPERV & ADMIN SAL	387,424	307,276	585,755
2400 CLERICAL & OFFICE SALARIES	130,764	116,050	203,424
2900 OTHER CLASSIFIED SALARIES	55,892	53,374	59,807
TOTAL: 2xxx	574,080	476,700	848,986
3100 STRS	86,434	29	116,514
3200 PERS	115,612	75,402	186,524
3300 OASDI/MEDICARE	51,830	28,308	69,876
3400 HEALTH & WELFARE DO NOT USE	136,237	53,766	93,618
3500 SUI	586	256	837
3600 WKRS COMP	22,553	9,848	32,216
3700 RETIREE BENEFITS	1,718	1,519	3,649
3900 OTHER BENEFITS	12,900	7,810	8,760
TOTAL: 3xxx	427,870	176,939	511,994
4300 MATERIALS & SUPPLIES	44,000	22,940	48,100
4400 NONCAPITALIZED EQUIPMENT	3,000		3,000
TOTAL: 4xxx	47,000	22,940	51,100
5200 TRAVEL & CONFERENCES	22,704	15,756	24,105
5300 DUES & MEMBERSHIPS	25,200	25,774	26,000
5400 INSURANCE	80,000	80,300	80,000
5600 RENTALS LEASES & REPAIRS	9,249	8,571	12,869
5700 DIRECT COST TRANSFERS	5,000	421	5,000
5800 PROF/CONSULTG SVCS & OPER EXPEN	298,439	66,566	264,659
5900 COMMUNICATIONS	3,000	2,317	2,050
TOTAL: 5xxx	443,592	199,706	414,683
*SUB-TOTAL:1000-5999	2,089,474	982,819	2,638,810
6400 EQUIPMENT		17,670	
TOTAL: 6xxx		17,670	
*SUB-TOTAL:1000-6999	2,089,474	1,000,489	2,638,810

Special Education Local Plan Area (SELPA)

Administrative Unit

The Marin County Special Education Local Plan Area (SELPA) works collaboratively with 18 school districts and other public agencies throughout Marin County to make available a full continuum of special education services. The SELPA provides support to local school districts in the following areas:

- Program Development/Availability for all Students with Disabilities
- Professional Development
- Parent Support and Training
- Alternative Dispute Resolution
- Interagency Coordination
- Special Education Management Information System
- Fiscal Allocation and Monitoring

The governance structure of the SELPA consists of:

- An Operational Steering Committee composed of one Superintendent from each of the six (6) regions in Marin County
- An Advisory Steering Committee composed of Special Education Directors from each school district
- A Business Advisory Committee composed of Chief Business Officials from each school district
- A Special Education Advisory Committee composed of parents, teachers, administrators, and public agencies
- The Marin County Office of Education as the responsible local agency board

FUND	:01	GENERAL FUND	RESOURCE:6502		SELPA-REGIONALIZED SVCS (MCOE)
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
<hr/>					
8000	REVENUE & OTHER FINANCING SRCS				
8300	STATE REVENUE	653,796			361,586
8600	LOCAL REVENUE	515,644			526,585
	TOTAL: 8xxx	1,169,440	75	75	888,171
<hr/>					
1100	CERTIFICATED TEACHERS SALARIES		300		
1300	CERTIFICATED SUPERV & ADM SAL	397,122	397,122		422,976
1900	OTHER CERTIFICATED SALARIES	6,000			6,000
	TOTAL: 1xxx	403,122	397,422		428,976
<hr/>					
2400	CLERICAL & OFFICE SALARIES	96,569	71,170		93,206
2900	OTHER CLASSIFIED SALARIES	1,500	1,000		2,000
	TOTAL: 2xxx	98,069	72,170		95,206
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3100	STRS	65,629	64,695		71,639
3200	PERS	17,712	12,641		19,739
3300	OASDI/MEDICARE	13,347	10,983		13,509
3400	HEALTH & WELFARE DO NOT USE	46,303	37,504		66,243
3500	SUI	251	236		268
3600	WRS COMP	9,653	9,104		10,167
3700	RETIREE BENEFITS	1,970	1,776		2,136
3900	OTHER BENEFITS	3,900	3,575		
	TOTAL: 3xxx	158,765	140,514		183,701
<hr/>					
4300	MATERIALS & SUPPLIES	18,100	8,545		5,000
4400	NONCAPITALIZED EQUIPMENT	6,500	3,764		500
	TOTAL: 4xxx	24,600	12,309		5,500
<hr/>					
5200	TRAVEL & CONFERENCES	15,900	7,694		5,500
5300	DUES & MEMBERSHIPS	2,500	2,500		2,500
5600	RENTALS LEASES & REPAIRS	3,536			3,974
5700	DIRECT COST TRANSFERS	7,500	689		7,500
5800	PROF/CONSULTG SVCS & OPER EXPEN	106,474	74,216		55,690
5900	COMMUNICATIONS	1,500	1,145		1,500
	TOTAL: 5xxx	137,410	86,244		76,664
<hr/>					
*SUB-TOTAL:1000-5999		821,966	708,660		790,047
<hr/>					
7300	TRANSFERS OF INDIRECT COSTS	151,030			98,124
7900	*** NOT ON FILE ***	163,337			
	TOTAL: 7xxx	314,367			98,124
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*SUB-TOTAL:1000-7999		1,136,333	708,660		888,171

FUND :01		GENERAL FUND		RESOURCE:6545		SELPA SYSTEMS IMPROVEMENT LEAD	

MCOE Business Services

Marin County Office of Education (MCOE) Business Services is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

MCOE Business Services is responsible for all internal financial matters including performing specialized administrative functions to support programs funded by the state, federal and local entities, monitoring office compliance with Board policies, administrative regulations, California Education Code, and the California School Accounting Manual.

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

Budget

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

Accounting

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

Accounts Payable/Purchasing

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

Accounts Receivable

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

Payroll/Benefits

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

FUND GOAL	:01 :0000	GENERAL FUND UNDISTRIBUTED	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	RESOURCE:0000 FUNCTION:7300	NO REPORTING REQUIREMENTS FISCAL SERVICES
8600		LOCAL REVENUE					
		TOTAL: 8xxx		59			
2300		CLASSIFIED SUPERV & ADMIN SAL	480,996	520,668	631,911		
2400		CLERICAL & OFFICE SALARIES	352,961	279,225	327,239		
2900		OTHER CLASSIFIED SALARIES	30,413	30,878			
		TOTAL: 2xxx	864,370	830,771	959,150		
3200		PERS	175,789	142,366	198,862		
3300		OASDI/MEDICARE	70,507	55,229	67,568		
3400		HEALTH & WELFARE DO NOT USE	111,180	81,449	126,302		
3500		SUI	497	410	488		
3600		WRS COMP	18,873	15,831	18,603		
3700		RETIREE BENEFITS	4,080	3,282	3,977		
3900		OTHER BENEFITS	15,600	10,238	5,700		
		TOTAL: 3xxx	396,524	308,805	421,499		
4300		MATERIALS & SUPPLIES	17,928	10,349	16,000		
4400		NONCAPITALIZED EQUIPMENT	2,072	1,721	6,000		
		TOTAL: 4xxx	20,000	12,070	22,000		
5200		TRAVEL & CONFERENCES	12,725	6,218	13,500		
5300		DUES & MEMBERSHIPS	2,000	1,590	2,000		
5600		RENTALS LEASES & REPAIRS	10,399		11,399		
5700		DIRECT COST TRANSFERS	6,200	221	2,700		
5800		PROF/CONSLTG SVCS & OPER EXPEN	143,871	143,710	37,600		
5900		COMMUNICATIONS	6,000	4,657	6,000		
		TOTAL: 5xxx	181,195	156,396	73,199		
		*SUB-TOTAL:1000-7999	1,462,089	1,308,043	1,475,848		

FUND :01
FUNCTION:7190

GENERAL FUND
EXT FINANCL AUDIT-SINGLE AUDIT

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
5800 PROF/CONSLTG SVCS & OPER EXPEN	40,363	40,363	41,363
TOTAL: 5xxx	40,363	40,363	41,363
*SUB-TOTAL:1000-5999	40,363	40,363	41,363

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, over 300 substitutes, extra-hire staff and professional experts, and over 650 countywide substitute teachers.

The responsibilities of the Personnel Services department include: recruitment, employment, resignations and retirements, evaluation and tracking, consultation on personnel matters, notification of step and longevity increases, fingerprinting, Tuberculosis (TB) testing notification, mandated topics, staffing for fall and summer programs and employee assignments, and transfer and leave requests.

Personnel also coordinates and monitors employment, benefits, workers' compensation, unemployment insurance, and state disability claims with MCOE Business Services.

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

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

FUND :01 FUNCTION:7400	GENERAL FUND PERSONNEL/HUMAN RESOURCES SERV	RESOURCE:0000			NO REPORTING REQUIREMENTS
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8500 STATE REVENUE		2,596	279	2,596	
8600 LOCAL REVENUE		2,596	279	2,596	
TOTAL: 8xxx					
1300 CERTIFICATED SUPERV & ADM SAL		21,924	21,849	22,555	
TOTAL: 1xxx		21,924	21,849	22,555	
2300 CLASSIFIED SUPERV & ADMIN SAL		93,066	67,062	142,341	
2400 CLERICAL & OFFICE SALARIES		179,362	189,495	197,169	
TOTAL: 2xxx		272,428	256,558	339,510	
3100 STRS		16,269	11,890	17,187	
3200 PERS		35,116	31,509	53,725	
3300 OASDI/MEDICARE		16,214	16,038	20,778	
3400 HEALTH & WELFARE DO NOT USE		38,921	35,198	47,736	
3500 SUI		148	140	188	
3600 WKRS COMP		5,668	5,372	7,021	
3700 RETIREE BENEFITS		1,248	1,136	1,465	
3900 OTHER BENEFITS		1,800	550	600	
TOTAL: 3xxx		115,385	101,833	148,699	
4300 MATERIALS & SUPPLIES		1,475	811	1,775	
4400 NONCAPITALIZED EQUIPMENT		5,000		10,000	
TOTAL: 4xxx		6,475	811	11,775	
5200 TRAVEL & CONFERENCES		2,864	2,048	2,425	
5300 DUES & MEMBERSHIPS		600	600	750	
5600 RENTALS LEASES & REPAIRS				694	
5700 DIRECT COST TRANSFERS		6,086	678	6,100	
5800 PROF/CONSULTG SVCS & OPER EXPEN		22,600	13,357	18,250	
5900 COMMUNICATIONS		1,500	533	1,500	
TOTAL: 5xxx		33,650	17,215	29,719	
*SUB-TOTAL:1000-5999		449,862	398,265	552,258	

Personnel Commission

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

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

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

FUND :01
FUNCTION:7495

GENERAL FUND
PERSONNEL COMMISSION

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
2300 CLASSIFIED SUPERV & ADMIN SAL	61,659	61,299	63,428
2400 CLERICAL & OFFICE SALARIES	32,756	30,629	35,172
2900 OTHER CLASSIFIED SALARIES	23,000	22,569	23,000
TOTAL: 2xxx	117,415	114,497	121,600
3200 PERS	21,207	16,251	20,442
3300 OASDI/MEDICARE	8,545	6,334	7,331
3400 HEALTH & WELFARE DO NOT USE	33,563	38,825	60,984
3500 SUI	59	46	62
3600 WKRS COMP	2,261	1,801	2,342
3700 RETIREE BENEFITS	376	366	388
TOTAL: 3xxx	66,012	63,623	91,549
4300 MATERIALS & SUPPLIES	1,525	1,017	1,525
TOTAL: 4xxx	1,525	1,017	1,525
5200 TRAVEL & CONFERENCES	5,175	1,166	5,175
5300 DUES & MEMBERSHIPS	2,900	2,745	3,250
5700 DIRECT COST TRANSFERS	800	100	800
5800 PROF/CONSULTG SVCS & OPER EXPEN	18,075	14,742	18,075
5900 COMMUNICATIONS	750	446	750
TOTAL: 5xxx	27,700	19,199	28,050
*SUB-TOTAL: 1000-5999	212,652	198,336	242,724

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 18 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

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

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

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

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

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

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

FUND FUNCTION:7700	GENERAL FUND DATA PROCESSING SERVICES	RESOURCE:0000		NO REPORTING REQUIREMENTS	
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8600	LOCAL REVENUE	139,000	95,630	140,500	
	TOTAL: 8xxx	139,000	95,630	140,500	
2200	CLASSIFIED SUPPORT SALARIES		9,371		
2300	CLASSIFIED SUPERV & ADMIN SAL	252,280	241,469	248,603	
2400	CLERICAL & OFFICE SALARIES	392,006	379,880	388,729	
	TOTAL: 2xxx	644,286	630,720	637,332	
3100	STRS	17,953	17,953	18,951	
3200	PERS	96,995	91,895	108,613	
3300	OASDI/MEDICARE	42,422	38,541	41,511	
3400	HEALTH & WELFARE DO NOT USE	75,896	70,056	77,174	
3500	SUI	324	317	325	
3600	WKSRS COMP	12,466	12,216	12,363	
3700	RETIREE BENEFITS	2,628	2,480	2,559	
3900	OTHER BENEFITS		3,565		
	TOTAL: 3xxx	248,684	237,024	261,495	
4300	MATERIALS & SUPPLIES	47,250	50,894	44,150	
4400	NONCAPITALIZED EQUIPMENT	2,900	1,509	19,000	
	TOTAL: 4xxx	50,150	52,403	63,150	
5200	TRAVEL & CONFERENCES	10,100	7,178	9,500	
5300	DUES & MEMBERSHIPS	700	600	700	
5600	RENTALS LEASES & REPAIRS	1,274	196,165	74,840	
5700	DIRECT COST TRANSFERS	60,273	13,195	51,300	
5800	PROF/CONSULTG SVCS & OPER EXPEN	156,000	136,538	154,225	
5900	COMMUNICATIONS	100,030	76,191	100,030	
	TOTAL: 5xxx	207,831	403,478	287,995	
	*SUB-TOTAL:1000-7999	1,150,951	1,323,624	1,249,972	

FUND	:01	GENERAL FUND	RESOURCE:9902		DP EQUIPMENT RESERVE
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8000		REVENUE & OTHER FINANCING SRCS	45,000		
8600		LOCAL REVENUE	20,000	4,500	20,000
8900		OTHER FINANCING SOURCES	65,000	4,500	20,000
		TOTAL: 8xxx			

5800		PROF/CONSLTG SVCS & OPER EXPEN	20,000	11,000	
		TOTAL: 5xxx	20,000	11,000	
		*SUB-TOTAL:1000-5999	20,000	11,000	
7900		*** NOT ON FILE ***	45,000		
		TOTAL: 7xxx	45,000		
		*SUB-TOTAL:1000-7999	65,000	11,000	

Maintenance and Operations

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

- Cleaning, maintenance, security, and landscaping of all owned and leased facilities.
- Special deliveries and facilities support to meet the needs of Special Education students, teachers and classrooms operated by MCOE at district campuses throughout Marin County, including annual classroom movements required by program transitions and changing needs.
- Conference Room set-up, breakdown and transitions for internal MCOE meetings, professional development programs for teachers, community organizations and outside businesses, and agencies hosted at the Marin County Office of Education.
- Day-to-day operations of the Marin County Office of Education administrative office, including security and the mail services.
- Emergency Preparedness at all sites including coordination of trainings and drills for earthquake and lockdown, annual inventory of emergency and first aid supplies and support of emergency response procedures and best practices.
- Coordination with school districts to conduct regular meetings of the Marin School District Maintenance Directors, including annual Mandated Topics training for school district staff in partnership with the Marin Schools Insurance Authority (MSIA).

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	RESOURCE:0000	NO REPORTING REQUIREMENTS
8600		LOCAL REVENUE	8,038	9,833		
		TOTAL: 8xxx	8,038	9,833		
1300		CERTIFICATED SUPERV & ADM SAL	54,608	159,623		
		TOTAL: 1xxx	54,608	159,623		
2200		CLASSIFIED SUPPORT SALARIES	88,664	81,191		93,208
2400		CLERICAL & OFFICE SALARIES	36,737	35,069		37,739
2900		OTHER CLASSIFIED SALARIES	4,500	4,500		4,500
		TOTAL: 2xxx	129,901	120,760		135,447
3100		STRS	8,890	15,240		
3200		PERS	22,108	31,661		28,079
3300		OASDI/MEDICARE	10,156	14,267		10,366
3400		HEALTH & WELFARE DO NOT USE	28,806	33,454		29,835
3500		SUI	89	138		70
3600		WRS COMP	3,409	5,314		2,627
3700		RETIREE BENEFITS	872	1,178		697
		TOTAL: 3xxx	74,330	101,253		71,673
4300		MATERIALS & SUPPLIES	81,300	76,414		73,500
4400		NONCAPITALIZED EQUIPMENT	1,900	1,593		2,500
		TOTAL: 4xxx	83,200	78,007		76,000
5200		TRAVEL & CONFERENCES	700	526		2,500
5400		INSURANCE		2,000		
5500		OPERATION & HOUSEKEEPING SERV	136,265	120,756		150,000
5600		RENTALS LEASES & REPAIRS	60,778	56,711		57,250
5700		DIRECT COST TRANSFERS		443		
5800		PROF/CONSULTG SVCS & OPER EXPEN	94,352	92,016		85,800
5900		COMMUNICATIONS	38,750	36,247		38,150
		TOTAL: 5xxx	330,845	308,698		333,700
		*SUB-TOTAL:1000-5999	672,884	768,342		616,820
7300		TRANSFERS OF INDIRECT COSTS	1,038			
		TOTAL: 7xxx	1,038			
		*SUB-TOTAL:1000-7999	673,922	768,342		616,820

FUND	:01	GENERAL FUND	RESOURCE:6230			CA Clean Energy Jobs Act
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	
8000		REVENUE & OTHER FINANCING SRCS				
		TOTAL: 8xxx	259,193			
			259,193			
5800		PROF/CONSLTG SVCS & OPER EXPEN	42,000	32,195		
		TOTAL: 5xxx	42,000	32,195		
		*SUB-TOTAL:1000-5999	42,000	32,195		
6200		BUILDINGS & IMPROVEMNT OF BLDG	217,193	153,900		
		TOTAL: 6xxx	217,193	153,900		
		*SUB-TOTAL:1000-6999	259,193	186,095		

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	RESOURCE:8150	2019-2020 Budget	ONGOING & MAJOR MAINT (SB50)
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8900	OTHER FINANCING SOURCES		481,114			501,100	
	TOTAL: 8xxx		481,114			501,100	
1300	CERTIFICATED SUPERV & ADM SAL		39,006	41,256			
	TOTAL: 1xxx		39,006	41,256			
2200	CLASSIFIED SUPPORT SALARIES		140,970	146,707		154,088	
2400	CLERICAL & OFFICE SALARIES		37,236	35,069		38,239	
	TOTAL: 2xxx		178,206	181,776		192,327	
3100	STRS		6,350				
3200	PERS		32,188	37,569		39,872	
3300	OASDI/MEDICARE		14,199	16,367		14,718	
3400	HEALTH & WELFARE DO NOT USE		30,084	28,690		33,150	
3500	SUI		108	112		98	
3600	WFRS COMP		4,183	4,278		3,729	
3700	RETIREE BENEFITS		985	959		872	
	TOTAL: 3xxx		88,097	87,974		92,438	
4400	NONCAPITALIZED EQUIPMENT		4,297				
	TOTAL: 4xxx		4,297				
5600	RENTALS LEASES & REPAIRS		55,750	49,644			
5800	PROF/CONSULTG SVCS & OPER EXPEN		15,434	5,472		160,974	
	TOTAL: 5xxx		71,184	55,116		160,974	
	*SUB-TOTAL:1000-5999		380,790	366,122		445,739	
6100	LAND		28,000	27,520			
6200	BUILDINGS & IMPROVEMNT OF BLDG		10,885	10,885			
	TOTAL: 6xxx		38,885	38,405			
	*SUB-TOTAL:1000-6999		419,675	404,527		445,739	
7300	TRANSFERS OF INDIRECT COSTS		55,937			55,361	
	TOTAL: 7xxx		55,937			55,361	
	*SUB-TOTAL:1000-7999		475,612	404,527		501,100	

FUND	:01	GENERAL FUND	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	RESOURCE:9969	Hollis Hall Rental Fees

8000		REVENUE & OTHER FINANCING SRCS	70,819				
8600		LOCAL REVENUE	3,000	2,850	3,000		
		TOTAL: 8xxx	73,819	2,850	3,000		
4300		MATERIALS & SUPPLIES	3,000		3,000		
		TOTAL: 4xxx	3,000		3,000		
		*SUB-TOTAL:1000-5999	3,000		3,000		
7900		*** NOT ON FILE ***	70,819				
		TOTAL: 7xxx	70,819				
		*SUB-TOTAL:1000-7999	73,819		3,000		

**TOTAL:1000-5999			1,098,674	1,166,659	1,065,559		
**TOTAL:1000-6999			1,354,752	1,358,964	1,065,559		
**TOTAL:1000-7999			1,482,546	1,358,964	1,120,920		
**TOTAL:8000-8999			822,164	12,683	504,100		

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

- Coordination and oversight of construction projects, capital improvements and deferred maintenance projects on Marin County Office of Education (MCOE) owned and leased properties.
- Annual Facility Inspection Tools (FIT) Inspections and Reports as required by the State of California Office of Public School Construction.
- Development and implementation of strategic approach to state, federal and outside funding opportunities to support facilities improvements, including Proposition 39.
- Repair of furniture and equipment, modification of facilities in accordance with current needs and government regulations and delivery service for business information and county mail.
- Leadership and training for school districts in the areas of Facilities, Maintenance and Operations and Legislation affecting labor compliance and public works projects.
- Leadership and training for school districts in Emergency Preparedness and School Site Safety through the Marin Schools Emergency Preparedness Council.

FUND :01
FUNCTION:8500

GENERAL FUND
FACILITIES ACQ & CONSTRUCTION

RESOURCE:0000 NO REPORTING REQUIREMENTS

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
6100 LAND	444,400	310,667	400,000
TOTAL: 6xxx	444,400	310,667	400,000
*SUB-TOTAL:1000-7999	444,400	310,667	400,000
**TOTAL:1000-5999	444,400	310,667	400,000
**TOTAL:1000-6999	444,400	310,667	400,000
**TOTAL:1000-7999			
**TOTAL:8000-8999			

ALL OTHER FUNDS

All Other Funds

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

**Marin County Office of Education
2019-20 Budget
Other Funds**

	SELPA Pass Thru Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve Fund	Foundation Fund	Bldg Fund	Special Reserve Fund	Retiree Benefit Fund	Total
REVENUES:	10	12	14	17	19	35	40	68	
Revenue Limit Sources	16,604,860								16,604,860
Federal Revenues	5,699,376	119,126							5,818,502
Other State Revenues	923,634	131,272							1,054,906
Other Local Revenues	-		28,000	2,900	1,032,231		258,750	91,565	1,413,446
TOTAL REVENUES	23,227,870	250,398	28,000	2,900	1,032,231	-	258,750	91,565	24,891,714
EXPENDITURES:									
Certificated Salaries		16,060						-	16,060
Classified Salaries		86,493			25,000			-	111,493
Employee Benefits		40,080			7,582			-	47,662
Books and Supplies		77			500			-	577
Services, Other Operating Expenses		82,921			1,002,926			91,565	1,177,412
Capital Outlay							88,519	-	88,519
Other Outgo	23,227,870								23,227,870
Direct Support/Indirect Costs									-
TOTAL EXPENDITURES	23,227,870	225,631			1,036,008	-	88,519	91,565	24,669,593
Excess (Deficiency) of Revenues Over Expenditures	0	24,767.00	28,000	2,900.00	(3,777.00)	-	170,231	-	222,121
OTHER FINANCING SOURCES/USES:									
Interfund Transfers In									-
Interfund Transfers Out		24,767							-
Other Sources									24,767
Other Uses									-
Contributions to Restricted Programs									-
TOTAL OTHER FINANCING SOURCES/USES	-	(24,767)	-	-	-	-	-	-	(24,767)
Net Increase (Decrease) in Fund Balance	-	-	28,000	2,900	(3,777)	-	170,231	-	197,354
FUND BALANCE:									
BEGINNING BALANCE (Est.)	396,124	-	1,860,948	187,681	501,537	244	16,712,504	1,171,428	20,830,467
ENDING BALANCE	396,124	-	1,888,948	190,581	497,760	244	16,882,735	1,171,428	21,027,821
Components of Ending Fund Balance:									
Restricted	396,124	-							396,124
Other Commitments		-	1,888,948	190,581	497,760	244	16,882,735	1,171,428	19,460,269
Unrestricted Net Position		-	-	-	-	-	-	-	1,171,428

FUND	:10	SPECIAL ED PASS THROUGH FUND	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8000	REVENUE & OTHER FINANCING SRCS		16,137,575	8,875,568	16,604,860
8200	FEDERAL REVENUE OTHER		5,557,195	27,250	5,699,376
8500	STATE REVENUE		1,144,445	1,750,743	923,634
8600	LOCAL REVENUE		4,000	55,792-	
	TOTAL: 8xxx		22,843,215	10,597,869	23,227,870
7200	INTERAGENCY TRANSFERS OUT		22,839,215	9,810,934	23,227,870
	TOTAL: 7xxx		22,839,215	9,810,934	23,227,870
	*SUB-TOTAL:1000-7999		22,839,215	9,810,934	23,227,870
	**TOTAL:1000-5999				
	**TOTAL:1000-6999				
	**TOTAL:1000-7999		22,839,215	9,810,934	23,227,870
	**TOTAL:8000-8999		22,843,215	10,597,869	23,227,870

FUND :12		CHILD DEVELOPMENT FUND			
		2018-2019	2018-2019	2019-2020	
		Budget	Actual	Budget	
8200	FEDERAL REVENUE OTHER	249,537	26,898	119,126	
8500	STATE REVENUE	128,842	113,573	131,275	
8600	LOCAL REVENUE		1,912		
	TOTAL: 8xxx	378,379	142,383	250,401	
1300	CERTIFICATED SUPERV & ADM SAL	15,592	15,744	16,060	
	TOTAL: 1xxx	15,592	15,744	16,060	
2300	CLASSIFIED SUPERV & ADMIN SAL	34,387	33,878	46,600	
2400	CLERICAL & OFFICE SALARIES	9,358	9,622	9,711	
2900	OTHER CLASSIFIED SALARIES	37,374	37,374	30,182	
	TOTAL: 2xxx	81,119	80,874	86,493	
3100	STRS	12,105	8,079	15,588	
3200	PERS	2,673	1,690	8,263	
3300	OASDI/MEDICARE	4,673	3,770	3,965	
3400	HEALTH & WELFARE DO NOT USE	7,340	6,357	9,909	
3500	SUI	95	45	56	
3600	WKRS COMP	1,864	1,729	1,988	
3700	RETIREE BENEFITS	318	238	314	
	TOTAL: 3xxx	29,067	21,908	40,083	
4300	MATERIALS & SUPPLIES	380	76	77	
4400	NONCAPITALIZED EQUIPMENT	1,973	1,972		
	TOTAL: 4xxx	2,353	2,048	77	
5100	SUBAGREEMENT FOR SERVICE	83,568			
5200	TRAVEL & CONFERENCES	1,639	689	992	
5300	DUES & MEMBERSHIPS	73	73	145	
5800	PROF/CONSLTG SVCS & OPER EXPEN	134,576	83,896	81,525	
5900	COMMUNICATIONS	102	133	259	
	TOTAL: 5xxx	219,958	84,790	82,921	
	*SUB-TOTAL:1000-5999	348,089	205,365	225,634	
7600	OTHER FINANCING USES	30,291		24,767	
	TOTAL: 7xxx	30,291		24,767	
	*SUB-TOTAL:1000-7999	378,380	205,365	250,401	
	**TOTAL:1000-5999	348,089	205,365	225,634	
	**TOTAL:1000-6999	348,089	205,365	225,634	
	**TOTAL:1000-7999	378,380	205,365	250,401	
	**TOTAL:8000-8999	378,379	142,383	250,401	

FUND :14		DEFERRED MAINTENANCE FUND		
		2018-2019	2018-2019	2019-2020
		Budget	Actual	Budget
8600	LOCAL REVENUE	8,000	24,602	28,000
	TOTAL: 8xxx	8,000	24,602	28,000
*SUB-TOTAL:1000-7999				
**TOTAL:1000-5999				
**TOTAL:1000-6999				
**TOTAL:1000-7999				
**TOTAL:8000-8999		8,000	24,602	28,000

FUND :17

SP RES-OTHER THAN CAP OUTLAY#1

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600 LOCAL REVENUE	800	2,481	2,900
TOTAL: 8xxx	800	2,481	2,900
*SUB-TOTAL:1000-7999			
**TOTAL:1000-5999			
**TOTAL:1000-6999			
**TOTAL:1000-7999			
**TOTAL:8000-8999	800	2,481	2,900

FUND :19		FOUNDATION SPECIAL REVENUE FND		
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget

8600	LOCAL REVENUE	770,000	879,820	1,032,231
	TOTAL: 8xxx	770,000	879,820	1,032,231
2900	OTHER CLASSIFIED SALARIES	25,000	25,000	25,000
	TOTAL: 2xxx	25,000	25,000	25,000
3200	PERS			5,175
3300	OASDI/MEDICARE	1,913	1,492	1,913
3500	SUI	12	10	13
3600	WKS COMP	481	376	482
	TOTAL: 3xxx	2,406	1,877	7,582
4300	MATERIALS & SUPPLIES	500		500
	TOTAL: 4xxx	500		500
5800	PROF/CONSLTG SVCS & OPER EXPEN			
5900	COMMUNICATIONS	772,094	998,862	1,002,926
	TOTAL: 5xxx	772,094	999,247	1,002,926
	*SUB-TOTAL:1000-7999	800,000	1,026,124	1,036,008

	**TOTAL:1000-5999	800,000	1,026,124	1,036,008
	**TOTAL:1000-6999	800,000	1,026,124	1,036,008
	**TOTAL:1000-7999	800,000	1,026,124	1,036,008
	**TOTAL:8000-8999	770,000	879,820	1,032,231

FUND :35		BUILDING FUND PROP/IA/SB50 CSSF			
		2018-2019	2018-2019	2019-2020	
		Budget	Actual	Budget	
8600	LOCAL REVENUE		3		
	TOTAL: 8xxx		3		
*SUB-TOTAL:1000-7999					
**TOTAL:1000-5999					
**TOTAL:1000-6999					
**TOTAL:1000-7999					
**TOTAL:8000-8999			3		

FUND	:40	SPECIAL RESERVE-CAP OUTLAY #1	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600	LOCAL REVENUE		75,000	220,903	258,750
	TOTAL: 8xxx		75,000	220,903	258,750
6200	BUILDINGS & IMPROVEMNT OF BLDG				88,519
	TOTAL: 6xxx				88,519
*SUB-TOTAL:1000-7999					88,519
**TOTAL:1000-5999					
**TOTAL:1000-6999					88,519
**TOTAL:1000-7999					88,519
**TOTAL:8000-8999			75,000	220,903	258,750

FUND :68 Retiree Insurance

	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600 LOCAL REVENUE	82,565	97,785	91,565
TOTAL: 8xxx	82,565	97,785	91,565
5800 PROF/CONSLTG SVCS & OPER EXPEN	82,565	55,769	91,565
TOTAL: 5xxx	82,565	55,769	91,565
*SUB-TOTAL:1000-7999	82,565	55,769	91,565
**TOTAL:1000-5999	82,565	55,769	91,565
**TOTAL:1000-6999	82,565	55,769	91,565
**TOTAL:1000-7999	82,565	55,769	91,565
**TOTAL:8000-8999	82,565	97,785	91,565

WALKER CREEK RANCH

The Walker Creek Ranch Fund

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

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

The Outdoor School program annually serves approximately 4,500 elementary school children, 500 high school students and parents, and 250 teachers from over 75 schools from Marin County and counties around the Bay Area and beyond.

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

Business Plan – The 2019-2020 Walker Creek Ranch Budget reflects and incorporates goals established in the Business Plan of 2014 as well as adjustments made to the Business Plan in 2018.

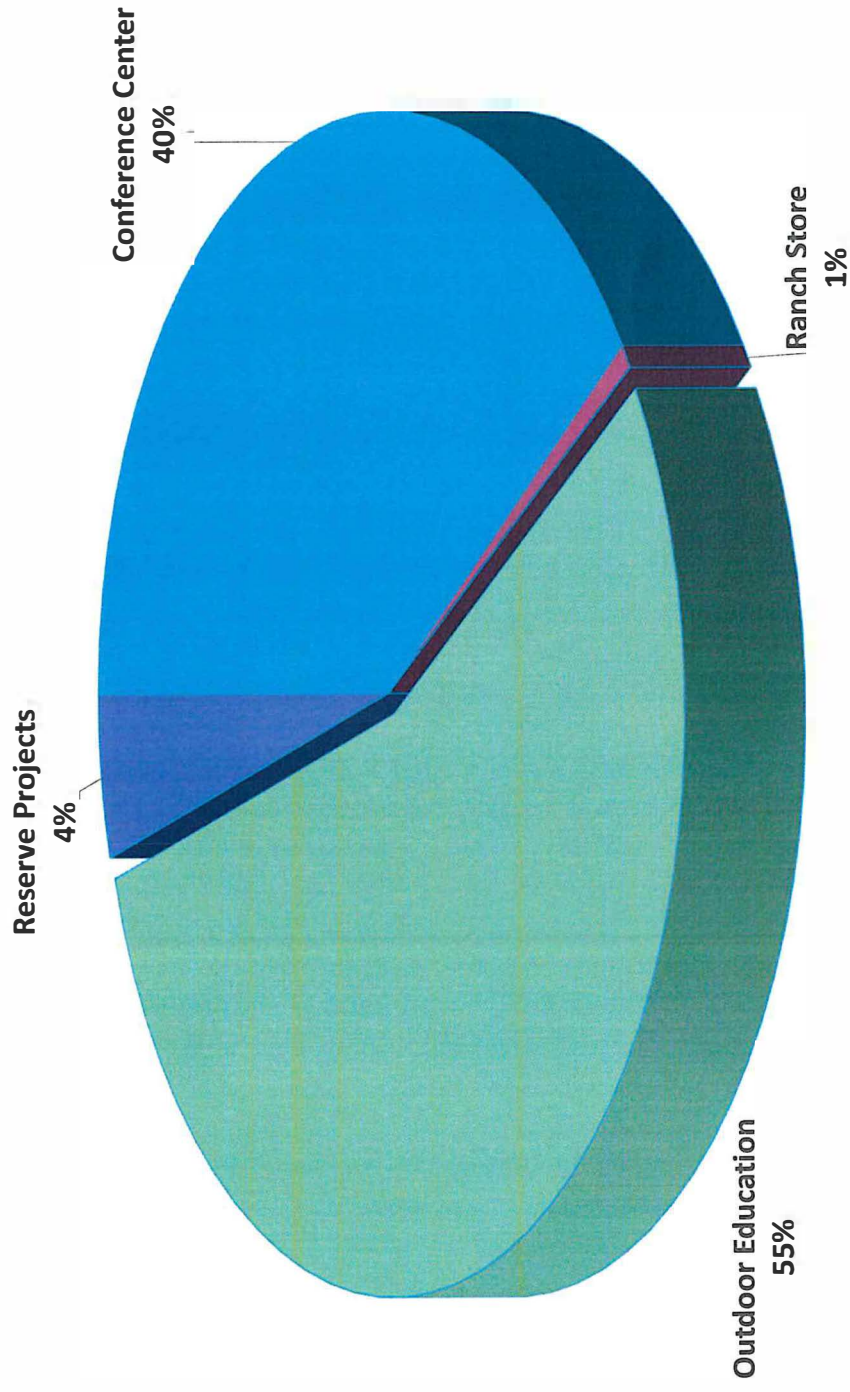
Marin County Office of Education
2019-20 Budget
Walker Creek Ranch

	Conference Center	Ranch Store	Outdoor Education	Reserve Projects	Total
REVENUES:					
Revenue Limit Sources					-
Federal Revenues					-
Other State Revenues	566				566
Other Local Revenues	1,599,784	28,000	1,507,500		3,135,284
TOTAL REVENUES	1,600,350	28,000	1,507,500		3,135,850
EXPENDITURES:					
Certificated Salaries	7,128		9,843		16,971
Classified Salaries	630,359	2,936	972,648		1,605,943
Employee Benefits	300,716	1,267	481,871		783,854
Books and Supplies	158,500	20,705	209,500	-	388,705
Services, Other Operating Expenses	142,236		174,441	-	316,677
Capital Outlay	105,000			152,500	257,500
Other Outgo					-
Direct Support/Indirect Costs					-
TOTAL EXPENDITURES	1,343,939	24,908	1,848,303	152,500	3,369,650
Excess (Deficiency) of Revenues Over Expenditures	256,411	3,092	(340,803)	(152,500)	(233,800)
<small>Before Other Financing Sources and Uses</small>					
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In			25,000	152,500	177,500
Interfund Transfers Out	153,806	3,093	229,559	-	386,458
Other Sources					-
Other Uses					-
Contributions to Restricted Programs					-
TOTAL OTHER FINANCING SOURCES/USES	(153,806)	(3,093)	(204,559)	152,500	(208,958)
Net Increase (Decrease) in Fund Balance	102,605	(1)	(545,362)	-	(442,758)

Marin County Office of Education

Walker Creek Ranch

2019-2020 Budget



Total \$3,369,650

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0000		NO REPORTING REQUIREMENTS
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600	LOCAL REVENUE		11,500	7,444	15,000
8900	OTHER FINANCING SOURCES		47,500		152,500
	TOTAL: 8xxx		59,000	7,444	167,500
5400	INSURANCE		20,000	20,000	20,000
5500	OPERATION & HOUSEKEEPING SERV		3,200-	3,942-	4,500-
5800	PROF/CONSLTG SVCS & OPER EXPEN		12,000	9,399	12,000
	TOTAL: 5xxx		28,800	25,457	27,500
*SUB-TOTAL:1000-5999			28,800	25,457	27,500
6900	DEPRECIATION EXPENSE		105,000		105,000
	TOTAL: 6xxx		105,000		105,000
*SUB-TOTAL:1000-6999			133,800	25,457	132,500
7600	OTHER FINANCING USES		4,271		3,416
	TOTAL: 7xxx		4,271		3,416
*SUB-TOTAL:1000-7999			138,071	25,457	135,916

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0132		WCR CONFERENCE
			2018-2019	2018-2019	2019-2020
			Budget	Actual	Budget

8600	LOCAL REVENUE		1,553,073	1,231,301	1,584,784
TOTAL: 8xxx			1,553,073	1,231,301	1,584,784

1300	CERTIFICATED SUPERV & ADM SAL		26,212	26,212	7,128
TOTAL: 1xxx			26,212	26,212	7,128

2100	CLASSIFIED INSTRUCTIONAL SALAR		19,000	16,553	19,000
2200	CLASSIFIED SUPPORT SALARIES		359,239	341,010	391,387
2300	CLASSIFIED SUPERV & ADMIN SAL		156,626	149,945	173,664
2400	CLERICAL & OFFICE SALARIES		30,604	29,801	31,308
2900	OTHER CLASSIFIED SALARIES		15,000	13,909	15,000
TOTAL: 2xxx			580,469	551,218	630,359

3100	STRS		4,267	4,267	
3200	PERS		107,535	82,620	132,140
3300	OASDI/MEDICARE		45,926	39,696	48,461
3400	HEALTH & WELFARE DO NOT USE		99,993	82,277	103,922
3500	SUI		310	288	331
3600	WRS COMP		11,972	11,104	12,379
3700	RETIREE BENEFITS		2,881	2,581	2,917
3900	OTHER BENEFITS		1,200		
TOTAL: 3xxx			274,084	222,833	300,150

4300	MATERIALS & SUPPLIES		43,396	41,405	44,500
4400	NONCAPITALIZED EQUIPMENT		584	583	2,000
4700	FOOD		112,137	112,137	112,000
TOTAL: 4xxx			156,117	154,125	158,500

5200	TRAVEL & CONFERENCES		656	539	2,500
5300	DUES & MEMBERSHIPS		300	44	300
5500	OPERATION & HOUSEKEEPING SERV		66,166	61,292	71,000
5600	RENTALS LEASES & REPAIRS		15,919	12,808	18,636
5800	PROF/CONSULTG SVCS & OPER EXPEN		25,129	24,492	21,050
5900	COMMUNICATIONS		1,168	904	1,250
TOTAL: 5xxx			109,338	100,078	114,736

*SUB-TOTAL:1000-5999			1,146,220	1,054,467	1,210,873

7600	OTHER FINANCING USES		169,809		150,390
TOTAL: 7xxx			169,809		150,390

*SUB-TOTAL:1000-7999			1,316,029	1,054,467	1,361,263

FUND : 64		WALKER CREEK ENTERPRISE FUND		RESOURCE: 0133		WCR RANCH STORE	
		2018-2019	2018-2019	2018-2019	2019-2020		
		Budget	Actual	Budget	Budget		

8600	LOCAL REVENUE	35,000	23,629	28,000			
	TOTAL: 8xxx	35,000	23,629	28,000			

2300	CLASSIFIED SUPERV & ADMIN SAL	2,822	2,386	2,936			
	TOTAL: 2xxx	2,822	2,386	2,936			

3200	PERS	510	431	609			
3300	OASDI/MEDICARE	216	183	226			
3400	HEALTH & WELFARE DO NOT USE	296	249	361			
3500	SUI	1	1	2			
3600	WRRS COMP	54	46	57			
3700	RETIREE BENEFITS	12	10	12			
	TOTAL: 3xxx	1,089	919	1,267			

4300	MATERIALS & SUPPLIES	19,507	18,200	20,705			
	TOTAL: 4xxx	19,507	18,200	20,705			

*SUB-TOTAL: 1000-5999		23,418	21,505	24,908			

7600	OTHER FINANCING USES	3,769		3,093			
	TOTAL: 7xxx	3,769		3,093			

*SUB-TOTAL: 1000-7999		27,187	21,505	28,001			

FUND	: 64	WALKER CREEK ENTERPRISE FUND	RESOURCE: 0134		WCR OUTDOOR EDUCATION
			2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8600		LOCAL REVENUE	1,575,008	1,368,370	1,507,500
8900		OTHER FINANCING SOURCES	25,000		25,000
		TOTAL: 8xxx	1,600,008	1,368,370	1,532,500
1300		CERTIFICATED SUPERV & ADM SAL	36,197	36,197	9,843
		TOTAL: 1xxx	36,197	36,197	9,843
2100		CLASSIFIED INSTRUCTIONAL SALAR	243,242	238,291	267,365
2200		CLASSIFIED SUPPORT SALARIES	288,411	264,314	321,380
2300		CLASSIFIED SUPERV & ADMIN SAL	237,691	234,403	260,616
2400		CLERICAL & OFFICE SALARIES	100,391	100,041	103,287
2900		OTHER CLASSIFIED SALARIES	20,000	19,207	20,000
		TOTAL: 2xxx	889,735	856,256	972,648
3100		STRS	5,893	5,893	
3200		PERS	163,526	130,663	203,648
3300		OASDI/MEDICARE	69,784	61,919	74,733
3400		HEALTH & WELFARE DO NOT USE	153,714	140,881	179,203
3500		SUI	49-	450	505
3600		WKS COMP	18,133	17,171	19,072
3700		RETIREE BENEFITS	4,634	4,204	4,711
		TOTAL: 3xxx	415,636	361,181	481,871
4300		MATERIALS & SUPPLIES	64,426	60,275	66,500
4400		NONCAPITALIZED EQUIPMENT	816	806	3,000
4700		FOOD	139,863	139,392	140,000
		TOTAL: 4xxx	205,105	200,473	209,500
5200		TRAVEL & CONFERENCES	973	744	2,800
5300		DUES & MEMBERSHIPS	500	61	500
5500		OPERATION & HOUSEKEEPING SERV	93,634	85,871	101,820
5600		RENTALS LEASES & REPAIRS	22,250	19,106	28,211
5800		PROF/CONSLTG SVCS & OPER EXPEN	46,017	44,544	40,000
5900		COMMUNICATIONS	1,092	1,057	1,110
		TOTAL: 5xxx	164,466	151,383	174,441
		*SUB-TOTAL:1000-5999	1,711,139	1,605,491	1,848,303
7600		OTHER FINANCING USES	253,741		229,559
		TOTAL: 7xxx	253,741		229,559
		*SUB-TOTAL:1000-7999	1,964,880	1,605,491	2,077,862

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:0136	WCR RESERVE PROJECTS
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
4300	MATERIALS & SUPPLIES	20,000	11,485	
	TOTAL: 4xxx	20,000	11,485	
5600	RENTALS LEASES & REPAIRS	12,000	11,984	
5800	PROF/CONSLTG SVCS & OPER EXPEN	33,345	3,345	152,500
	TOTAL: 5xxx	45,345	15,328	152,500
	*SUB-TOTAL:1000-5999	65,345	26,813	152,500
6400	EQUIPMENT		23,750	
	TOTAL: 6xxx		23,750	
	*SUB-TOTAL:1000-6999	65,345	50,563	152,500

FUND	:64	WALKER CREEK ENTERPRISE FUND	RESOURCE:7690	STRS On-Behalf Pension Contrib
		2018-2019 Budget	2018-2019 Actual	2019-2020 Budget
8500	STATE REVENUE			
	TOTAL: 8xxx			566
				566
3100	STRS			
	TOTAL: 3xxx			566
				566
	*SUB-TOTAL:1000-7999			566
**TOTAL:1000-5999		2,974,922	2,733,733	3,264,650
**TOTAL:1000-6999		3,079,922	2,757,483	3,369,650
**TOTAL:1000-7999		3,511,512	2,757,483	3,756,108
**TOTAL:8000-8999		3,247,081	2,630,744	3,313,350

STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	GS	
95A	Changes in Assets and Liabilities (Student Body)	S	
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

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

Public Hearing:

Adoption Date: June 25, 2019

Place: Marin County Office of Education

Signed: _____

Date: June 11, 2019

Clerk/Secretary of the County Board

Time: 3:30 PM

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Ghebregziabher

Title: Senior Director Business Services

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

To update our mailing database, please complete the following:

Superintendent's Name: Mary Jane Burke

Chief Business Official's Name: Kate Lane

CBO's Title: Asst. Superintendent Business Services

CBO's Telephone: 415-499-5822

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	June 25, 2019	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description			2018-19 Estimated Actuals		2019-20 Budget			% Diff Column C & F				
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources			8010-8099		10,840,603.00	7,215,553.00		18,056,156.00	11,784,647.00	7,183,576.00	18,968,223.00	5.1%
2) Federal Revenue			8100-8299		0.00	2,987,564.00		2,987,564.00	0.00	2,351,322.00	2,351,322.00	-21.3%
3) Other State Revenue			8300-8599		252,828.00	5,096,671.00		5,349,499.00	134,400.00	6,798,086.00	6,932,486.00	29.6%
4) Other Local Revenue			8600-8799		5,564,327.00	12,674,080.00		18,238,407.00	5,066,292.00	13,106,377.00	18,172,669.00	-0.4%
5) TOTAL, REVENUES					16,657,758.00	27,973,868.00		44,631,626.00	16,985,339.00	29,439,361.00	46,424,700.00	4.0%
B. EXPENDITURES												
1) Certificated Salaries			1000-1999		3,087,725.00	8,046,159.00		11,133,884.00	3,503,916.00	8,228,570.00	11,732,486.00	5.4%
2) Classified Salaries			2000-2999		6,311,529.00	5,250,252.00		11,561,781.00	6,864,302.00	5,176,791.00	12,041,093.00	4.1%
3) Employee Benefits			3000-3999		3,715,003.20	5,253,974.66		8,968,977.86	4,259,212.55	6,347,681.40	10,606,893.95	18.3%
4) Books and Supplies			4000-4999		462,480.00	785,038.00		1,247,518.00	383,570.00	452,799.00	836,369.00	-33.0%
5) Services and Other Operating Expenditures			5000-5999		3,516,402.00	8,765,032.00		12,281,434.00	2,814,689.00	8,062,960.00	10,877,649.00	-11.4%
6) Capital Outlay			6000-6999		444,400.00	256,208.00		700,608.00	400,000.00	629,209.00	1,029,209.00	46.9%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499		334,364.00	0.00		334,364.00	551,469.00	0.00	551,469.00	64.9%
8) Other Outgo - Transfers of Indirect Costs			7300-7399		(2,311,497.65)	2,311,497.65		0.00	(2,228,361.00)	2,228,361.00	0.00	0.0%
9) TOTAL, EXPENDITURES					15,560,405.55	30,668,161.31		46,228,566.86	16,548,797.55	31,126,371.40	47,675,168.95	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
					1,097,352.45	(2,694,293.31)		(1,596,940.86)	436,541.45	(1,687,010.40)	(1,250,468.95)	-21.7%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929		461,881.00	0.00		461,881.00	411,225.00	0.00	411,225.00	-11.0%
b) Transfers Out			7600-7629		47,500.00	25,000.00		72,500.00	152,500.00	25,000.00	177,500.00	144.8%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(834,223.00)	834,223.00		0.00	(905,734.00)	905,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(419,842.00)	809,223.00		389,381.00	(647,009.00)	880,734.00	233,725.00	-40.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			677,510.45	(1,885,070.31)	(1,207,559.86)	(210,467.55)	(806,276.40)	(1,016,743.95)	-15.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
2) Ending Balance, June 30 (E + F1e)			25,898,688.95	5,414,558.39	31,313,247.34	25,688,221.40	4,608,281.99	30,296,503.39	-3.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	125,205.28	708.00	125,913.28	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,413,850.78	5,413,850.78	0.00	4,608,282.27	4,608,282.27	-14.9%
b) Restricted									
c) Committed		9750	21,248,323.00	0.00	21,248,323.00	20,895,392.60	0.00	20,895,392.60	-1.7%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	181,071.00	0.00	181,071.00	New
Other Assignments		9780				181,071.00		181,071.00	
Assignment for STRS Rate Change	0000								
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,778,064.01	0.00	2,778,064.01	2,871,160.14	0.00	2,871,160.14	3.4%
Unassigned/Unappropriated Amount		9790	1,740,597.66	(0.39)	1,740,597.27	1,740,597.66	(0.28)	1,740,597.38	0.0%

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,898,698.27	(3,098,583.06)		31,800,115.21			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00		0.00			
b) in Banks		9120	0.00	0.00		0.00			
c) in Revolving Cash Account		9130	6,499.00	0.00		6,499.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00		0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00		0.00			
2) Investments		9150	0.00	0.00		0.00			
3) Accounts Receivable		9200	502,814.00	374,468.74		877,282.74			
4) Due from Grantor Government		9290	0.00	0.00		0.00			
5) Due from Other Funds		9310	70,000.00	0.00		70,000.00			
6) Stores		9320	0.00	0.00		0.00			
7) Prepaid Expenditures		9330	125,205.28	708.00		125,913.28			
8) Other Current Assets		9340	0.00	0.00		0.00			
9) TOTAL ASSETS			35,603,216.55	(2,723,406.32)		32,879,810.23			
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	1,180,304.41	69,910.54		1,250,214.95			
2) Due to Grantor Governments		9590	0.00	0.00		0.00			
3) Due to Other Funds		9610	0.00	0.00		0.00			
4) Current Loans		9640	0.00	0.00		0.00			
5) Unearned Revenue		9650	0.00	7,875.00		7,875.00			
6) TOTAL LIABILITIES			1,180,304.41	77,785.54		1,258,089.95			
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									

Ending Fund Balance, June 30

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2018-19 Estimated Actuals		Total Fund col. A + B (C)	2019-20 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)		Unrestricted (D)	Restricted (E)	
			Total Fund col. D + E (F)					
			34,422,912.14	(2,801,191.86)	31,621,720.28			

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,173,275.00	0.00	2,173,275.00	2,773,275.00	0.00	2,773,275.00	27.6%
Education Protection Account State Aid - Current Year		8012	10,082.00	0.00	10,082.00	10,082.00	0.00	10,082.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	85,625.00	0.00	85,625.00	86,490.00	0.00	86,490.00	1.0%
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	18,557,194.00	0.00	18,557,194.00	19,319,809.00	0.00	19,319,809.00	4.1%
Unsecured Roll Taxes		8042	339,858.00	0.00	339,858.00	357,745.00	0.00	357,745.00	5.3%
Prior Years' Taxes		8043	31,665.00	0.00	31,665.00	31,665.00	0.00	31,665.00	0.0%
Supplemental Taxes		8044	347,492.00	0.00	347,492.00	347,492.00	0.00	347,492.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	12,334,962.00	0.00	12,334,962.00	12,332,947.00	0.00	12,332,947.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	313,232.00	0.00	313,232.00	313,232.00	0.00	313,232.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	692.00	0.00	692.00	692.00	0.00	692.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(346.00)	0.00	(346.00)	(346.00)	0.00	(346.00)	0.0%
Subtotal, LCFF Sources			34,193,731.00	0.00	34,193,731.00	35,573,083.00	0.00	35,573,083.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(23,353,128.00)	7,215,553.00	(16,137,575.00)	(23,788,436.00)	7,183,576.00	(16,604,860.00)	2.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,840,603.00	7,215,553.00	18,056,156.00	11,784,647.00	7,183,576.00	18,968,223.00	5.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	418,083.00	418,083.00	0.00	450,711.00	450,711.00	7.8%
Special Education Discretionary Grants		8182	0.00	1,422,532.00	1,422,532.00	0.00	1,412,846.00	1,412,846.00	-0.7%
Child Nutrition Programs		8220	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		208,156.00	208,156.00		143,519.00	143,519.00	-31.1%
Title I, Part D, Local Delinquent Programs	3025	8290		178,446.00	178,446.00		127,178.00	127,178.00	-28.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,481.00	9,481.00		7,092.00	7,092.00	-25.2%
Title III, Part A, Immigrant Student Program	4201	8290		40.00	40.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		67,102.00	67,102.00		63,194.00	63,194.00	-5.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		579,624.00	579,624.00		42,682.00	42,682.00	-92.6%
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	79,100.00	79,100.00	0.00	79,100.00	79,100.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,987,564.00	2,987,564.00	0.00	2,351,322.00	2,351,322.00	-21.3%
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		1,186,940.00	1,186,940.00		1,219,749.00	1,219,749.00	2.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	380,474.00	380,474.00	0.00	380,474.00	380,474.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Lottery - Unrestricted and Instructional Materials		8560	42,832.00	14,082.00	56,914.00	49,404.00	17,340.00	66,744.00	17.3%
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%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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		470,991.00	470,991.00		287,712.00	287,712.00	-38.9%
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		564,139.00	564,139.00		421,651.00	421,651.00	-25.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	209,996.00	2,480,045.00	2,690,041.00	9,996.00	4,471,160.00	4,481,156.00	66.6%
TOTAL, OTHER STATE REVENUE			252,828.00	5,096,671.00	5,349,499.00	134,400.00	6,798,086.00	6,932,486.00	29.6%

Description			Resource Codes		Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
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	0.00	0.00	0.00	0.0%
Unsecured Roll			8616	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Supplemental Taxes			8618	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Other			8622	0.00	0.00	0.00	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	25,000.00	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	0.00	0.00	0.00	0.0%
Sales													
Sale of Equipment/Supplies			8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			8632	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
All Other Sales			8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			8650	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.0%
Interest			8660	120,000.00	0.00	120,000.00	272,437.00	0.00	272,437.00	0.00	272,437.00	272,437.00	127.0%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Non-Resident Students			8672	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Interagency Services			8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			8689	4,180,997.00	817,154.00	4,998,151.00	4,079,654.00	646,426.00	4,726,080.00	4,726,080.00	4,726,080.00	4,726,080.00	-5.4%
Other Local Revenue													
Plus: Misc Funds Non-LCFF													

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,263,330.00	3,165,172.00	4,428,502.00	714,201.00	2,877,264.00	3,591,465.00	-18.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		8,663,754.00	8,663,754.00		9,554,687.00	9,554,687.00	10.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,564,327.00	12,674,080.00	18,238,407.00	5,066,292.00	13,106,377.00	18,172,669.00	-0.4%
TOTAL, REVENUES			16,657,758.00	27,973,868.00	44,631,626.00	16,985,339.00	29,439,361.00	46,424,700.00	4.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	649,790.00	5,143,581.00	5,793,371.00	823,329.00	5,347,210.00	6,170,539.00	6.5%
Certificated Pupil Support Salaries		1200	206,648.00	741,444.00	948,092.00	213,090.00	755,540.00	968,630.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,541,001.00	2,067,502.00	3,608,503.00	2,187,324.00	2,099,320.00	4,286,644.00	18.8%
Other Certificated Salaries		1900	690,286.00	93,632.00	783,918.00	280,173.00	26,500.00	306,673.00	-60.9%
TOTAL, CERTIFICATED SALARIES			3,087,725.00	8,046,159.00	11,133,884.00	3,503,916.00	8,228,570.00	11,732,486.00	5.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	840,308.00	3,196,144.00	4,036,452.00	952,157.00	3,232,102.00	4,184,259.00	3.7%
Classified Support Salaries		2200	104,564.00	189,749.00	294,313.00	111,548.00	201,677.00	313,225.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	2,991,968.00	359,874.00	3,351,842.00	3,332,145.00	381,409.00	3,713,554.00	10.8%
Clerical, Technical and Office Salaries		2400	2,126,840.00	747,312.00	2,874,152.00	2,269,723.00	776,111.00	3,045,834.00	6.0%
Other Classified Salaries		2900	247,849.00	757,173.00	1,005,022.00	198,729.00	585,492.00	784,221.00	-22.0%
TOTAL, CLASSIFIED SALARIES			6,311,529.00	5,250,252.00	11,561,781.00	6,864,302.00	5,176,791.00	12,041,093.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	543,145.60	2,239,489.82	2,782,635.42	617,485.60	2,518,057.51	3,135,543.11	12.7%
PERS		3201-3202	1,139,745.95	867,388.27	2,007,134.22	1,356,543.17	1,024,151.59	2,380,694.76	18.6%
OASDI/Medicare/Alternative		3301-3302	504,967.74	519,083.84	1,024,051.58	519,495.85	507,829.74	1,027,325.59	0.3%
Health and Welfare Benefits		3401-3402	1,236,794.00	1,247,529.00	2,484,323.00	1,490,805.00	1,935,971.00	3,426,776.00	37.9%
Unemployment Insurance		3501-3502	5,222.11	8,300.83	13,522.94	5,274.08	7,106.71	12,380.79	-8.4%
Workers' Compensation		3601-3602	189,989.80	271,039.90	461,029.70	200,536.85	270,263.85	470,800.70	2.1%
OPEB, Allocated		3701-3702	19,456.00	30,087.00	49,543.00	22,076.00	31,061.00	53,137.00	7.3%
OPEB, Active Employees		3751-3752	17,404.00	33,794.00	51,198.00	18,791.00	33,889.00	52,680.00	2.9%
Other Employee Benefits		3901-3902	58,278.00	37,262.00	95,540.00	28,205.00	19,351.00	47,556.00	-50.2%
TOTAL, EMPLOYEE BENEFITS			3,715,003.20	5,253,974.66	8,968,977.86	4,259,212.55	6,347,681.40	10,606,893.95	18.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,250.00	0.00	3,250.00	3,000.00	0.00	3,000.00	-7.7%
Books and Other Reference Materials		4200	3,250.00	0.00	3,250.00	2,000.00	0.00	2,000.00	-38.5%
Materials and Supplies		4300	407,054.00	685,238.00	1,092,292.00	321,070.00	420,299.00	741,369.00	-32.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	48,926.00	99,800.00	148,726.00	57,500.00	32,500.00	90,000.00	-39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			462,480.00	785,038.00	1,247,518.00	383,570.00	452,799.00	836,369.00	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,818.00	1,963,057.00	1,967,875.00	0.00	1,720,979.00	1,720,979.00	-12.5%
Travel and Conferences		5200	138,388.00	261,997.00	400,385.00	123,615.00	113,811.00	237,426.00	-40.7%
Dues and Memberships		5300	41,874.00	4,850.00	46,724.00	42,474.00	3,750.00	46,224.00	-1.1%
Insurance		5400 - 5450	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Operations and Housekeeping Services		5500	151,680.00	43,505.00	195,185.00	168,800.00	45,100.00	213,900.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,159.00	315,289.00	421,448.00	188,815.00	259,657.00	448,472.00	6.4%
Transfers of Direct Costs		5710	(9,349.00)	9,349.00	0.00	(10,950.00)	10,950.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,832,442.00	6,132,293.00	8,964,735.00	2,064,495.00	5,877,921.00	7,942,416.00	-11.4%
Communications		5900	170,390.00	34,692.00	205,082.00	157,440.00	30,792.00	188,232.00	-8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,516,402.00	8,765,032.00	12,281,434.00	2,814,689.00	8,062,960.00	10,877,649.00	-11.4%

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	444,400.00	28,000.00	472,400.00	400,000.00	301,406.00	701,406.00	48.5%
Buildings and Improvements of Buildings		6200	0.00	228,208.00	228,208.00	0.00	327,803.00	327,803.00	43.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			444,400.00	256,208.00	700,608.00	400,000.00	629,209.00	1,029,209.00	46.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	334,364.00	0.00	334,364.00	551,469.00	0.00	551,469.00	64.9%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			334,364.00	0.00	334,364.00	551,469.00	0.00	551,469.00	64.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,311,497.65)	2,311,497.65	0.00	(2,228,361.00)	2,228,361.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,311,497.65)	2,311,497.65	0.00	(2,228,361.00)	2,228,361.00	0.00	0.0%
TOTAL, EXPENDITURES			15,560,405.55	30,668,161.31	46,228,566.86	16,548,797.55	31,126,371.40	47,675,168.95	3.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00				0.0%
Other Authorized Interfund Transfers In		8919	461,881.00	0.00	461,881.00	411,225.00	0.00	411,225.00	-11.0%
(a) TOTAL, INTERFUND TRANSFERS IN			461,881.00	0.00	461,881.00	411,225.00	0.00	411,225.00	-11.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	47,500.00	25,000.00	72,500.00	152,500.00	25,000.00	177,500.00	144.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			47,500.00	25,000.00	72,500.00	152,500.00	25,000.00	177,500.00	144.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(834,223.00)	834,223.00	0.00	(905,734.00)	905,734.00	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			(834,223.00)	834,223.00	0.00	(905,734.00)	905,734.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(419,842.00)	809,223.00	389,381.00	(647,009.00)	880,734.00	233,725.00	-40.0%

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F		
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources			8010-8099	10,840,603.00	7,215,553.00		18,056,156.00	11,784,647.00	7,183,576.00	18,968,223.00	5.1%
2) Federal Revenue			8100-8299	0.00	2,987,564.00		2,987,564.00	0.00	2,351,322.00	2,351,322.00	-21.3%
3) Other State Revenue			8300-8599	252,828.00	5,096,671.00		5,349,499.00	134,400.00	6,798,086.00	6,932,486.00	29.6%
4) Other Local Revenue			8600-8799	5,564,327.00	12,674,080.00		18,238,407.00	5,066,292.00	13,106,377.00	18,172,669.00	-0.4%
5) TOTAL REVENUES				16,657,758.00	27,973,868.00		44,631,626.00	16,985,339.00	29,439,361.00	46,424,700.00	4.0%
B. EXPENDITURES (Objects 1000-7999)											
1) Instruction			1000-1999	2,851,050.84	15,934,261.22		18,785,312.06	3,158,124.33	16,780,660.42	19,938,784.75	6.1%
2) Instruction - Related Services			2000-2999	2,044,204.45	9,483,230.21		11,527,434.66	2,301,311.06	8,845,004.96	11,146,316.02	-3.3%
3) Pupil Services			3000-3999	410,066.11	1,274,768.92		1,684,835.03	418,991.28	1,313,177.08	1,732,168.36	2.8%
4) Ancillary Services			4000-4999	124,734.00	375,307.19		500,041.19	120,458.00	315,914.89	436,372.89	-12.7%
5) Community Services			5000-5999	0.00	27,540.00		27,540.00	0.00	0.00	0.00	-100.0%
6) Enterprise			6000-6999	0.00	2,387.00		2,387.00	0.00	0.00	0.00	-100.0%
7) General Administration			7000-7999	8,616,942.79	2,548,147.65		11,165,090.44	8,918,376.94	2,442,193.00	11,360,569.94	1.8%
8) Plant Services			8000-8999	1,179,043.36	1,022,519.12		2,201,562.48	1,080,066.94	1,429,421.05	2,509,487.99	14.0%
9) Other Outgo			9000-9999	334,364.00	0.00		334,364.00	551,469.00	0.00	551,469.00	64.9%
10) TOTAL EXPENDITURES				15,560,405.55	30,668,161.31		46,228,566.86	16,548,797.55	31,126,371.40	47,675,168.95	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)											
				1,097,352.45	(2,694,293.31)		(1,596,940.86)	436,541.45	(1,687,010.40)	(1,250,468.95)	-21.7%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers			8900-8929	461,881.00	0.00		461,881.00	411,225.00	0.00	411,225.00	-11.0%
a) Transfers In											
b) Transfers Out			7600-7629	47,500.00	25,000.00		72,500.00	152,500.00	25,000.00	177,500.00	144.8%
2) Other Sources/Uses											
a) Sources			8930-8979	0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699	0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999	(834,223.00)	834,223.00		0.00	(905,734.00)	905,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				(419,842.00)	809,223.00		389,381.00	(647,009.00)	880,734.00	233,725.00	-40.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			677,510.45	(1,885,070.31)	(1,207,559.86)	(210,467.55)	(806,276.40)	(1,016,743.95)	-15.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,221,178.50	7,299,628.70	32,520,807.20	25,898,688.95	5,414,558.39	31,313,247.34	-3.7%
2) Ending Balance, June 30 (E + F1e)			25,898,688.95	5,414,558.39	31,313,247.34	25,688,221.40	4,608,281.99	30,296,503.39	-3.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	125,205.28	708.00	125,913.28	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,413,850.78	5,413,850.78	0.00	4,608,282.27	4,608,282.27	-14.9%
b) Restricted									
c) Committed		9750	21,248,323.00	0.00	21,248,323.00	20,895,392.60	0.00	20,895,392.60	-1.7%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	181,071.00	0.00	181,071.00	New
Other Assignments (by Resource/Object)		9780				181,071.00		181,071.00	
Assignment for STRS Rate Change	0000								
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,778,064.01	0.00	2,778,064.01	2,871,160.14	0.00	2,871,160.14	3.4%
Unassigned/Unappropriated Amount		9790	1,740,597.66	(0.39)	1,740,597.27	1,740,597.66	(0.28)	1,740,597.38	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	3.60	3.55
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-1	0.33	0.33
3385	Special Ed: IDEA Early Intervention Grants	0.00	0.14
3395	Special Ed: Alternate Dispute Resolution	0.27	0.67
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.35	0.35
5640	Medi-Cal Billing Option	1,102,710.60	889,091.60
6015	Adults in Correctional Facilities	0.36	0.36
6300	Lottery: Instructional Materials	275,341.98	275,341.98
6360	Pupils with Disabilities Attending ROC/P	16,441.74	16,441.74
6387	Career Technical Education Incentive Grant Program	0.00	0.11
6500	Special Education	1,106,074.48	1,128,545.36
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	1,672,857.87	1,058,648.88
6512	Special Ed: Mental Health Services	81,829.13	81,829.13
7810	Other Restricted State	447.67	447.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	5,501.88	5,501.83
9010	Other Restricted Local	1,152,640.52	1,152,428.57
Total, Restricted Balance		5,413,850.78	4,608,282.27

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,137,575.00	16,604,860.00	2.9%
2) Federal Revenue		8100-8299	5,557,195.00	5,699,376.00	2.6%
3) Other State Revenue		8300-8599	1,144,445.00	923,634.00	-19.3%
4) Other Local Revenue		8600-8799	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,843,215.00	23,227,870.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,839,215.00	23,227,870.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,839,215.00	23,227,870.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,123.92	396,123.92	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,123.92	396,123.92	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,123.92	396,123.92	1.0%
2) Ending Balance, June 30 (E + F1e)			396,123.92	396,123.92	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	336,331.74	336,331.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	59,792.18	59,792.18	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,208,119.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	819,393.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,027,513.14		
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	848,454.00		
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			848,454.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,179,059.14		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	16,137,575.00	16,604,860.00	2.9%
TOTAL, LCFF SOURCES			16,137,575.00	16,604,860.00	2.9%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,557,195.00	5,699,376.00	2.6%
TOTAL, FEDERAL REVENUE			5,557,195.00	5,699,376.00	2.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,144,445.00	923,634.00	-19.3%
TOTAL, OTHER STATE REVENUE			1,144,445.00	923,634.00	-19.3%
OTHER LOCAL REVENUE					
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	0.00	-100.0%
TOTAL, REVENUES			22,843,215.00	23,227,870.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,701,640.00	6,623,010.00	-1.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	16,137,575.00	16,604,860.00	2.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,839,215.00	23,227,870.00	1.7%
TOTAL, EXPENDITURES			22,839,215.00	23,227,870.00	1.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,137,575.00	16,604,860.00	2.9%
2) Federal Revenue		8100-8299	5,557,195.00	5,699,376.00	2.6%
3) Other State Revenue		8300-8599	1,144,445.00	923,634.00	-19.3%
4) Other Local Revenue		8600-8799	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,843,215.00	23,227,870.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,839,215.00	23,227,870.00	1.7%
10) TOTAL, EXPENDITURES			22,839,215.00	23,227,870.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	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%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,123.92	396,123.92	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,123.92	396,123.92	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,123.92	396,123.92	1.0%
2) Ending Balance, June 30 (E + F1e)			396,123.92	396,123.92	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	336,331.74	336,331.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	59,792.18	59,792.18	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, :	0.47	0.47
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	1.27	1.27
6512	Special Ed: Mental Health Services	336,330.00	336,330.00
Total, Restricted Balance		336,331.74	336,331.74

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	249,537.00	119,126.00	-52.3%
3) Other State Revenue		8300-8599	128,842.00	131,275.00	1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			378,379.00	250,401.00	-33.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	15,592.00	16,060.00	3.0%
2) Classified Salaries		2000-2999	81,119.00	86,493.00	6.6%
3) Employee Benefits		3000-3999	29,067.10	40,082.98	37.9%
4) Books and Supplies		4000-4999	2,353.00	77.00	-96.7%
5) Services and Other Operating Expenditures		5000-5999	219,958.00	82,921.00	-62.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			348,089.10	225,633.98	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,289.90	24,767.02	-18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,291.00	24,767.00	-18.2%
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			(30,291.00)	(24,767.00)	-18.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.10)	0.02	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(1.10)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(1.10)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(1.10)	New
2) Ending Balance, June 30 (E + F1e)			(1.10)	(1.08)	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.10)	(1.08)	-1.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	95,126.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,160.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			114,287.30		
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	19,635.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			89,635.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,652.30		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	249,537.00	119,126.00	-52.3%
TOTAL, FEDERAL REVENUE			249,537.00	119,126.00	-52.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	128,842.00	131,275.00	1.9%
TOTAL, OTHER STATE REVENUE			128,842.00	131,275.00	1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			378,379.00	250,401.00	-33.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,592.00	16,060.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,592.00	16,060.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,387.00	46,600.00	35.5%
Clerical, Technical and Office Salaries		2400	9,358.00	9,711.00	3.8%
Other Classified Salaries		2900	37,374.00	30,182.00	-19.2%
TOTAL, CLASSIFIED SALARIES			81,119.00	86,493.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,105.00	15,588.00	28.8%
PERS		3201-3202	2,673.00	8,262.67	209.1%
OASDI/Medicare/Alternative		3301-3302	4,672.50	3,964.92	-15.1%
Health and Welfare Benefits		3401-3402	7,340.00	9,909.00	35.0%
Unemployment Insurance		3501-3502	94.50	56.09	-40.6%
Workers' Compensation		3601-3602	1,864.10	1,988.30	6.7%
OPEB, Allocated		3701-3702	173.00	174.00	0.6%
OPEB, Active Employees		3751-3752	145.00	140.00	-3.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,067.10	40,082.98	37.9%
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	380.00	77.00	-79.7%
Noncapitalized Equipment		4400	1,973.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,353.00	77.00	-96.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	83,568.00	0.00	-100.0%
Travel and Conferences		5200	1,639.00	992.00	-39.5%
Dues and Memberships		5300	73.00	145.00	98.6%
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	134,576.00	81,525.00	-39.4%
Communications		5900	102.00	259.00	153.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,958.00	82,921.00	-62.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			348,089.10	225,633.98	-35.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	30,291.00	24,767.00	-18.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,291.00	24,767.00	-18.2%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,291.00)	(24,767.00)	-18.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	249,537.00	119,126.00	-52.3%
3) Other State Revenue		8300-8599	128,842.00	131,275.00	1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			378,379.00	250,401.00	-33.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		110,811.00	115,386.00	4.1%
3) Pupil Services	3000-3999		237,278.10	110,247.98	-53.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			348,089.10	225,633.98	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,289.90	24,767.02	-18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,291.00	24,767.00	-18.2%
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			(30,291.00)	(24,767.00)	-18.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.10)	0.02	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(1.10)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(1.10)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(1.10)	New
2) Ending Balance, June 30 (E + F1e)			(1.10)	(1.08)	-1.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.10)	(1.08)	-1.8%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,000.00	28,000.00	250.0%
5) TOTAL, REVENUES			8,000.00	28,000.00	250.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	28,000.00	250.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	28,000.00	250.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,852,948.06	1,860,948.06	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,852,948.06	1,860,948.06	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,852,948.06	1,860,948.06	0.4%
2) Ending Balance, June 30 (E + F1e)			1,860,948.06	1,888,948.06	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,860,948.06	1,888,948.06	1.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,877,550.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,877,550.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,877,550.38		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	28,000.00	250.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	28,000.00	250.0%
TOTAL, REVENUES			8,000.00	28,000.00	250.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,000.00	28,000.00	250.0%
5) TOTAL, REVENUES			8,000.00	28,000.00	250.0%
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%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,000.00	28,000.00	250.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	28,000.00	250.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,852,948.06	1,860,948.06	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,852,948.06	1,860,948.06	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,852,948.06	1,860,948.06	0.4%
2) Ending Balance, June 30 (E + F1e)			1,860,948.06	1,888,948.06	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,860,948.06	1,888,948.06	1.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	800.00	2,900.00	262.5%
5) TOTAL, REVENUES			800.00	2,900.00	262.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			800.00	2,900.00	262.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800.00	2,900.00	262.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,881.18	187,681.18	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,881.18	187,681.18	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,881.18	187,681.18	0.4%
2) Ending Balance, June 30 (E + F1e)			187,681.18	190,581.18	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	187,681.18	190,581.18	1.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	189,362.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			189,362.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			189,362.47		

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	800.00	2,900.00	262.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800.00	2,900.00	262.5%
TOTAL, REVENUES			800.00	2,900.00	262.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	800.00	2,900.00	262.5%
5) TOTAL, REVENUES			800.00	2,900.00	262.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			800.00	2,900.00	262.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800.00	2,900.00	262.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,881.18	187,681.18	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,881.18	187,681.18	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,881.18	187,681.18	0.4%
2) Ending Balance, June 30 (E + F1e)			187,681.18	190,581.18	1.5%
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	187,681.18	190,581.18	1.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	770,000.00	1,032,231.00	34.1%
5) TOTAL, REVENUES			770,000.00	1,032,231.00	34.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,000.00	25,000.00	0.0%
3) Employee Benefits		3000-3999	2,406.16	7,581.50	215.1%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	772,094.00	1,002,926.00	29.9%
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			800,000.16	1,036,007.50	29.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,000.16)	(3,776.50)	-87.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,000.16)	(3,776.50)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531,537.38	501,537.22	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531,537.38	501,537.22	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,537.38	501,537.22	-5.6%
2) Ending Balance, June 30 (E + F1e)			501,537.22	497,760.72	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	501,537.22	497,760.72	-0.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	467,623.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			467,623.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,145.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,145.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			466,478.45		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	770,000.00	1,032,231.00	34.1%
TOTAL, OTHER LOCAL REVENUE			770,000.00	1,032,231.00	34.1%
TOTAL, REVENUES			770,000.00	1,032,231.00	34.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	25,000.00	25,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,000.00	25,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	5,175.00	New
OASDI/Medicare/Alternative		3301-3302	1,912.66	1,912.50	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	12.12	12.50	3.1%
Workers' Compensation		3601-3602	481.38	481.50	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,406.16	7,581.50	215.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	772,094.00	1,002,926.00	29.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			772,094.00	1,002,926.00	29.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			800,000.16	1,036,007.50	29.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	770,000.00	1,032,231.00	34.1%
5) TOTAL, REVENUES			770,000.00	1,032,231.00	34.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		800,000.16	1,036,007.50	29.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			800,000.16	1,036,007.50	29.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,000.16)	(3,776.50)	-87.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,000.16)	(3,776.50)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531,537.38	501,537.22	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531,537.38	501,537.22	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,537.38	501,537.22	-5.6%
2) Ending Balance, June 30 (E + F1e)			501,537.22	497,760.72	-0.8%
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	501,537.22	497,760.72	-0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244.25	244.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244.25	244.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244.25	244.25	0.0%
2) Ending Balance, June 30 (E + F1e)			244.25	244.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	244.25	244.25	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	247.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			247.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			247.50		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244.25	244.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244.25	244.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244.25	244.25	0.0%
2) Ending Balance, June 30 (E + F1e)			244.25	244.25	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	244.25	244.25	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	75,000.00	258,750.00	245.0%
5) TOTAL, REVENUES			75,000.00	258,750.00	245.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	88,519.00	New
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	88,519.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	170,231.00	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,000.00	170,231.00	127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,637,504.27	16,712,504.27	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,637,504.27	16,712,504.27	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,637,504.27	16,712,504.27	0.5%
2) Ending Balance, June 30 (E + F1e)			16,712,504.27	16,882,735.27	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,712,504.27	16,882,735.27	1.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,858,406.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,858,406.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,858,406.89		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	258,750.00	245.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	258,750.00	245.0%
TOTAL, REVENUES			75,000.00	258,750.00	245.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	88,519.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	88,519.00	New
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	88,519.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	75,000.00	258,750.00	245.0%
5) TOTAL, REVENUES			75,000.00	258,750.00	245.0%
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	88,519.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	88,519.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,000.00	170,231.00	127.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,000.00	170,231.00	127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,637,504.27	16,712,504.27	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,637,504.27	16,712,504.27	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,637,504.27	16,712,504.27	0.5%
2) Ending Balance, June 30 (E + F1e)			16,712,504.27	16,882,735.27	1.0%
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	16,712,504.27	16,882,735.27	1.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	566.00	New
4) Other Local Revenue		8600-8799	3,174,581.00	3,135,284.00	-1.2%
5) TOTAL, REVENUES			3,174,581.00	3,135,850.00	-1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	62,409.00	16,971.00	-72.8%
2) Classified Salaries		2000-2999	1,473,026.00	1,605,943.00	9.0%
3) Employee Benefits		3000-3999	690,809.14	783,854.40	13.5%
4) Books and Supplies		4000-4999	400,729.00	388,705.00	-3.0%
5) Services and Other Operating Expenses		5000-5999	347,949.00	469,177.00	34.8%
6) Depreciation		6000-6999	105,000.00	105,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,079,922.14	3,369,650.40	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,658.86	(233,800.40)	-347.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,500.00	177,500.00	144.8%
b) Transfers Out		7600-7629	431,590.00	386,458.00	-10.5%
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			(359,090.00)	(208,958.00)	-41.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(264,431.14)	(442,758.40)	67.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,798,069.47	3,533,638.33	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,798,069.47	3,533,638.33	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,798,069.47	3,533,638.33	-7.0%
2) Ending Net Position, June 30 (E + F1e)			3,533,638.33	3,090,879.93	-12.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,247,159.59	3,247,159.59	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	286,478.74	(156,279.66)	-154.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	672,339.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(11,340.30)		
c) in Revolving Cash Account		9130	5,150.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	183,222.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	24,999.77		
7) Prepaid Expenditures		9330	84.27		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	796,480.33		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,484,491.02		
e) Accumulated Depreciation - Buildings		9435	(1,759,895.23)		
f) Equipment		9440	302,111.05		
g) Accumulated Depreciation - Equipment		9445	(250,248.36)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,121,614.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	(6,628.64)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	195,837.91		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			189,209.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			3,932,405.19		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	566.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	566.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	1,512,473.00	1,557,184.00	3.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	5,000.00	233.3%
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	1,630,008.00	1,540,000.00	-5.5%
Other Local Revenue					
All Other Local Revenue		8699	30,600.00	33,100.00	8.2%
TOTAL, OTHER LOCAL REVENUE			3,174,581.00	3,135,284.00	-1.2%
TOTAL, REVENUES			3,174,581.00	3,135,850.00	-1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	62,409.00	16,971.00	-72.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			62,409.00	16,971.00	-72.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	262,242.00	286,365.00	9.2%
Classified Support Salaries		2200	647,650.00	712,767.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	397,139.00	437,216.00	10.1%
Clerical, Technical and Office Salaries		2400	130,995.00	134,595.00	2.7%
Other Classified Salaries		2900	35,000.00	35,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,473,026.00	1,605,943.00	9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,160.00	566.00	-94.4%
PERS		3201-3202	271,571.36	336,397.20	23.9%
OASDI/Medicare/Alternative		3301-3302	115,926.40	123,419.40	6.5%
Health and Welfare Benefits		3401-3402	254,003.00	283,486.00	11.6%
Unemployment Insurance		3501-3502	262.55	837.80	219.1%
Workers' Compensation		3601-3602	30,158.83	31,508.00	4.5%
OPEB, Allocated		3701-3702	3,028.00	3,159.00	4.3%
OPEB, Active Employees		3751-3752	4,499.00	4,481.00	-0.4%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			690,809.14	783,854.40	13.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	147,329.00	131,705.00	-10.6%
Noncapitalized Equipment		4400	1,400.00	5,000.00	257.1%
Food		4700	252,000.00	252,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			400,729.00	388,705.00	-3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,629.00	5,300.00	225.4%
Dues and Memberships		5300	800.00	800.00	0.0%
Insurance		5400-5450	20,000.00	20,000.00	0.0%
Operations and Housekeeping Services		5500	156,600.00	168,320.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,169.00	46,847.00	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	116,491.00	225,550.00	93.6%
Communications		5900	2,260.00	2,360.00	4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			347,949.00	469,177.00	34.8%
DEPRECIATION					
Depreciation Expense		6900	105,000.00	105,000.00	0.0%
TOTAL, DEPRECIATION			105,000.00	105,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,079,922.14	3,369,650.40	9.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	72,500.00	177,500.00	144.8%
(a) TOTAL, INTERFUND TRANSFERS IN			72,500.00	177,500.00	144.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	431,590.00	386,458.00	-10.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			431,590.00	386,458.00	-10.5%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(359,090.00)	(208,958.00)	-41.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	566.00	New
4) Other Local Revenue		8600-8799	3,174,581.00	3,135,284.00	-1.2%
5) TOTAL, REVENUES			3,174,581.00	3,135,850.00	-1.2%
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		3,079,922.14	3,369,650.40	9.4%
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			3,079,922.14	3,369,650.40	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,658.86	(233,800.40)	-347.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,500.00	177,500.00	144.8%
b) Transfers Out		7600-7629	431,590.00	386,458.00	-10.5%
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			(359,090.00)	(208,958.00)	-41.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(264,431.14)	(442,758.40)	67.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,798,069.47	3,533,638.33	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,798,069.47	3,533,638.33	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,798,069.47	3,533,638.33	-7.0%
2) Ending Net Position, June 30 (E + F1e)			3,533,638.33	3,090,879.93	-12.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,247,159.59	3,247,159.59	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	286,478.74	(156,279.66)	-154.6%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,565.00	91,565.00	10.9%
5) TOTAL, REVENUES			82,565.00	91,565.00	10.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	82,565.00	91,565.00	10.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			82,565.00	91,565.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,171,427.98	1,171,427.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,427.98	1,171,427.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,171,427.98	1,171,427.98	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,171,427.98	1,171,427.98	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	1,171,427.98	1,171,427.98	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,219,499.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,219,499.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,822.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,822.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			1,217,677.24		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	9,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	82,565.00	82,565.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,565.00	91,565.00	10.9%
TOTAL, REVENUES			82,565.00	91,565.00	10.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	82,565.00	91,565.00	10.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			82,565.00	91,565.00	10.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			82,565.00	91,565.00	10.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,565.00	91,565.00	10.9%
5) TOTAL, REVENUES			82,565.00	91,565.00	10.9%
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		82,565.00	91,565.00	10.9%
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			82,565.00	91,565.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,171,427.98	1,171,427.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,427.98	1,171,427.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,171,427.98	1,171,427.98	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,171,427.98	1,171,427.98	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	1,171,427.98	1,171,427.98	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63.56	63.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63.56	63.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63.56	63.56	0.0%
2) Ending Net Position, June 30 (E + F1e)			63.56	63.56	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	63.56	63.56	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			64.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			64.41		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63.56	63.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63.56	63.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63.56	63.56	0.0%
2) Ending Net Position, June 30 (E + F1e)			63.56	63.56	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	63.56	63.56	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Object Codes	2018-19 Estimated Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	140,862.38
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		140,862.38
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	140,862.38
3) TOTAL, LIABILITIES (Must equal A5)		140,862.38

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	140,862.38		140,862.38			140,862.38
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		140,862.38	0.00	140,862.38	0.00	0.00	140,862.38
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	140,862.38		140,862.38			140,862.38
TOTAL, LIABILITIES		140,862.38	0.00	140,862.38	0.00	0.00	140,862.38

July 1 Budget
2018-19 Estimated Actuals
Student Body Fund
Statement of Changes in Assets and Liabilities

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	15.23	15.23	15.23	15.23	15.23	15.23
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	40.81	40.81	40.81	45.81	45.81	45.81
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	56.04	56.04	56.04	61.04	61.04	61.04
2. District Funded County Program ADA						
a. County Community Schools	13.57	13.57	13.57	13.57	13.57	13.57
b. Special Education-Special Day Class	197.55	197.55	197.55	197.55	197.55	197.55
c. Special Education-NPS/LCI	33.33	33.33	33.33	33.33	33.33	33.33
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	244.45	244.45	244.45	244.45	244.45	244.45
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	300.49	300.49	300.49	305.49	305.49	305.49
4. Adults in Correctional Facilities	22.80	22.80	22.80	22.80	22.80	22.80
5. County Operations Grant ADA	31,890.38	31,890.38	31,890.38	31,890.38	31,890.38	31,890.38
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	2.82	2.82	2.82	7.82	7.82	7.82
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)	2.82	2.82	2.82	7.82	7.82	7.82
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2.82	2.82	2.82	7.82	7.82	7.82
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2.82	2.82	2.82	7.82	7.82	7.82

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			28,184,374.00	27,135,823.00	28,576,773.00	27,392,315.00	25,381,934.00	30,200,736.00	32,173,482.00	29,406,620.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		151,274.00	151,274.00	275,976.00	272,292.00		548,269.00	272,292.00	374,277.00
Property Taxes	8020-8079		9,537.00				7,692,834.00	10,646,022.00	289,038.00	30,635.00
Miscellaneous Funds	8080-8099							(7,318,289.00)		
Federal Revenue	8100-8299					64,786.00		17,061.00	32,116.00	2,397.00
Other State Revenue	8300-8599		75,347.00	78,569.00	475,041.00	1,060,334.00	1,973.00	271,247.00	(16,674.00)	873,184.00
Other Local Revenue	8600-8799		429,017.00	1,063,397.00	124,205.00	300,064.00	339,292.00	534,046.00	483,843.00	256,898.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			665,175.00	1,293,240.00	875,222.00	1,697,476.00	8,034,099.00	4,698,356.00	1,060,615.00	1,537,391.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		395,993.00	467,144.00	1,079,389.00	1,079,389.00	1,079,389.00	1,079,389.00	1,079,389.00	1,079,389.00
Classified Salaries	2000-2999		613,592.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00
Employee Benefits	3000-3999		372,787.00	573,800.00	717,071.00	749,924.00	763,420.00	736,814.00	764,892.00	748,260.00
Books and Supplies	4000-4999		9,792.00	94,318.00	22,443.00	31,601.00	24,615.00	36,043.00	29,450.00	31,248.00
Services	5000-5999		152,120.00	425,594.00	336,217.00	401,702.00	422,075.00	514,072.00	596,198.00	631,841.00
Capital Outlay	6000-6599			98,917.00	66,331.00	298,956.00	27,885.00	4,407.00		442.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,544,284.00	2,689,286.00	3,250,964.00	3,591,085.00	3,346,897.00	3,400,238.00	3,499,442.00	3,520,693.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	7,028,876.00	236,456.00	3,929,329.00	924,945.00	190,589.00	329,083.00	601,838.00	(72,518.00)	104,876.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		7,028,876.00	236,456.00	3,929,329.00	924,945.00	190,589.00	329,083.00	601,838.00	(72,518.00)	104,876.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,285,588.00	405,898.00	1,092,333.00	(266,339.00)	307,361.00	197,483.00	(72,790.00)	255,517.00	(357,523.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,285,588.00	405,898.00	1,092,333.00	(266,339.00)	307,361.00	197,483.00	(72,790.00)	255,517.00	(357,523.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		4,743,288.00	(169,442.00)	2,836,996.00	1,191,284.00	(116,772.00)	131,600.00	674,628.00	(328,035.00)	462,399.00
E. NET INCREASE/DECREASE (B - C + D)			(1,048,551.00)	1,440,950.00	(1,184,458.00)	(2,010,381.00)	4,818,802.00	1,972,746.00	(2,766,862.00)	(1,520,903.00)
F. ENDING CASH (A + E)			27,135,823.00	28,576,773.00	27,392,315.00	25,381,934.00	30,200,736.00	32,173,482.00	29,406,620.00	27,885,717.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE	JUNE								
A. BEGINNING CASH		27,885,717.00	25,784,060.00	33,961,027.00	31,822,925.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	377,672.00	388,157.00		(28,126.00)			2,783,357.00	2,783,357.00
Property Taxes	8020-8079	36,836.00	7,827,508.00	31,501.00	6,225,469.00			32,789,380.00	32,789,380.00
Miscellaneous Funds	8080-8099		(1,814,034.00)		(7,472,191.00)			(16,604,514.00)	(16,604,514.00)
Federal Revenue	8100-8299	226,748.00	108,842.00		1,892,242.00	7,130.00		2,351,322.00	2,351,322.00
Other State Revenue	8300-8599	333,683.00	502,026.00	598,865.00	2,678,891.00			6,932,486.00	6,932,486.00
Other Local Revenue	8600-8799	693,185.00	4,060,581.00	527,054.00	9,195,530.00	165,557.00		18,172,669.00	18,172,669.00
Interfund Transfers In	8910-8929				411,225.00			411,225.00	411,225.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,668,124.00	11,073,080.00	1,157,420.00	12,903,040.00	172,687.00	0.00	46,835,925.00	46,835,925.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,079,389.00	1,079,389.00	1,079,389.00	1,079,386.00	75,462.00		11,732,486.00	11,732,486.00
Classified Salaries	2000-2999	1,029,513.00	1,029,513.00	1,029,513.00	1,029,518.00	102,853.00		12,041,093.00	12,041,093.00
Employee Benefits	3000-3999	771,830.00	773,907.00	776,187.00	2,813,611.00	44,391.00		10,606,894.00	10,606,893.95
Books and Supplies	4000-4999	60,212.00	64,858.00	35,363.00	374,101.00	22,325.00		836,369.00	836,369.00
Services	5000-5999	712,460.00	446,327.00	542,226.00	4,881,087.00	815,730.00		10,877,649.00	10,877,649.00
Capital Outlay	6000-6599			9,418.00	355,042.00	167,811.00		1,029,209.00	1,029,209.00
Other Outgo	7000-7499				551,469.00			551,469.00	551,469.00
Interfund Transfers Out	7600-7629				177,500.00			177,500.00	177,500.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,653,404.00	3,393,994.00	3,472,096.00	11,261,714.00	1,228,572.00	0.00	47,852,669.00	47,852,668.95
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	49,085.00	244,544.00	58,256.00	432,393.00			7,028,876.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		49,085.00	244,544.00	58,256.00	432,393.00	0.00	0.00	7,028,876.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	165,462.00	(253,337.00)	(118,318.00)	929,841.00	0.00		2,285,588.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				97,739.00			97,739.00	
SUBTOTAL		165,462.00	(253,337.00)	(118,318.00)	1,027,580.00	0.00	0.00	2,383,327.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(116,377.00)	497,881.00	176,574.00	(595,187.00)	0.00	0.00	4,645,549.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,101,657.00)	8,176,967.00	(2,138,102.00)	1,046,139.00	(1,055,885.00)	0.00	3,628,805.00	(1,016,743.95)
F. ENDING CASH (A + E)		25,784,060.00	33,961,027.00	31,822,925.00	32,869,064.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,813,179.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			32,869,064.00	31,818,724.00	32,913,799.00	30,524,996.00	28,726,672.00	33,584,812.00	35,566,072.00	32,801,729.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		151,274.00	151,274.00	275,976.00	272,292.00		548,269.00	272,292.00	374,277.00
Property Taxes	8020-8079		9,537.00				7,692,834.00	10,646,022.00	289,038.00	30,635.00
Miscellaneous Funds	8080-8099							(7,318,289.00)		
Federal Revenue	8100-8299					64,786.00		17,061.00	32,116.00	2,397.00
Other State Revenue	8300-8599		68,939.00	71,887.00	434,639.00	970,152.00	1,805.00	248,178.00	(15,255.00)	798,918.00
Other Local Revenue	8600-8799		438,719.00	1,087,445.00	127,014.00	306,850.00	346,965.00	546,123.00	494,785.00	262,708.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			668,469.00	1,310,606.00	837,629.00	1,614,080.00	8,041,604.00	4,687,364.00	1,072,976.00	1,468,935.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		395,993.00	467,144.00	1,552,209.00	1,079,389.00	1,079,389.00	1,079,389.00	1,079,389.00	1,079,389.00
Classified Salaries	2000-2999		613,592.00	1,576,781.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00	1,029,513.00
Employee Benefits	3000-3999		372,787.00	573,800.00	1,513,072.00	749,924.00	763,420.00	736,814.00	764,892.00	748,260.00
Books and Supplies	4000-4999		9,792.00	94,318.00	22,443.00	31,601.00	24,615.00	36,043.00	29,450.00	31,248.00
Services	5000-5999		152,120.00	425,594.00	336,217.00	401,702.00	422,075.00	514,072.00	596,198.00	631,841.00
Capital Outlay	6000-6599							5,140.00		442.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,544,284.00	3,137,637.00	4,453,454.00	3,292,129.00	3,319,012.00	3,400,971.00	3,499,442.00	3,520,693.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	7,239,742.00	243,550.00	4,047,209.00	952,693.00	196,307.00	338,955.00	619,893.00	(74,694.00)	108,022.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		7,239,742.00	243,550.00	4,047,209.00	952,693.00	196,307.00	338,955.00	619,893.00	(74,694.00)	108,022.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,354,156.00	418,075.00	1,125,103.00	(274,329.00)	316,582.00	203,407.00	(74,974.00)	263,183.00	(368,249.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,354,156.00	418,075.00	1,125,103.00	(274,329.00)	316,582.00	203,407.00	(74,974.00)	263,183.00	(368,249.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,885,586.00	(174,525.00)	2,922,106.00	1,227,022.00	(120,275.00)	135,548.00	694,867.00	(337,877.00)	476,271.00
E. NET INCREASE/DECREASE (B - C + D)			(1,050,340.00)	1,095,075.00	(2,388,803.00)	(1,798,324.00)	4,858,140.00	1,981,260.00	(2,764,343.00)	(1,575,487.00)
F. ENDING CASH (A + E)			31,818,724.00	32,913,799.00	30,524,996.00	28,726,672.00	33,584,812.00	35,566,072.00	32,801,729.00	31,226,242.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		31,226,242.00	29,108,391.00	37,349,426.00	35,216,106.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	377,672.00	388,156.00		(28,125.00)			2,783,357.00	2,783,357.00
Property Taxes	8020-8079	36,836.00	7,827,508.00	31,503.00	6,225,467.00			32,789,380.00	32,789,380.00
Miscellaneous Funds	8080-8099		(1,814,034.00)		(7,472,191.00)			(16,604,514.00)	(16,604,514.00)
Federal Revenue	8100-8299	226,748.00	108,842.00		1,892,242.00	7,130.00		2,351,322.00	2,351,322.00
Other State Revenue	8300-8599	305,303.00	459,329.00	547,931.00	3,040,660.00			6,932,486.00	6,932,486.00
Other Local Revenue	8600-8799	708,862.00	4,152,411.00	603,315.00	8,992,513.00	169,301.00		18,237,011.00	18,237,011.00
Interfund Transfers In	8910-8929				563,755.00			563,755.00	563,755.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,655,421.00	11,122,212.00	1,182,749.00	13,214,321.00	176,431.00	0.00	47,052,797.00	47,052,797.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,079,389.00	1,079,389.00	1,079,389.00	1,079,386.00	75,462.00		12,205,306.00	12,205,306.00
Classified Salaries	2000-2999	1,029,513.00	1,029,513.00	1,029,513.00	1,029,518.00	102,853.00		12,588,361.00	12,588,361.00
Employee Benefits	3000-3999	771,830.00	773,907.00	776,187.00	2,813,611.00	44,391.00		11,402,895.00	11,402,895.00
Books and Supplies	4000-4999	60,212.00	64,858.00	61,207.00	373,348.00	22,325.00		861,460.00	861,460.00
Services	5000-5999	712,460.00	446,327.00	542,227.00	3,661,784.00	815,729.00		9,658,346.00	9,658,346.00
Capital Outlay	6000-6599			9,418.00				15,000.00	15,000.00
Other Outgo	7000-7499				551,469.00			551,469.00	551,469.00
Interfund Transfers Out	7600-7629				25,000.00			25,000.00	25,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,653,404.00	3,393,994.00	3,497,941.00	9,534,116.00	1,060,760.00	0.00	47,307,837.00	47,307,837.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	50,558.00	251,880.00	60,004.00	445,365.00			7,239,742.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		50,558.00	251,880.00	60,004.00	445,365.00	0.00	0.00	7,239,742.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	170,426.00	(260,937.00)	(121,868.00)	957,736.00			2,354,155.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		170,426.00	(260,937.00)	(121,868.00)	957,736.00	0.00	0.00	2,354,155.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(119,868.00)	512,817.00	181,872.00	(512,371.00)	0.00	0.00	4,885,587.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,117,851.00)	8,241,035.00	(2,133,320.00)	3,167,834.00	(884,329.00)	0.00	4,630,547.00	(255,040.00)
F. ENDING CASH (A + E)		29,108,391.00	37,349,426.00	35,216,106.00	38,383,940.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								37,499,611.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Michael Ghebregziabher

Title: Senior Director

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

July 1 Budget
2018-19 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	277,097.73	0.00	277,097.73	277,097.73	277,097.73	277,097.73	0.00
Governmental activities long-term liabilities	277,097.73	0.00	277,097.73	277,097.73	277,097.73	277,097.73	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,301,066.86
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,912,344.78
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	27,540.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	700,608.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	334,364.00
5. Interfund Transfers Out	All	9300	7600-7629	47,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,459,652.93
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,569,664.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,819,057.15

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		58.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		659,515.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	30,342,651.15	512,371.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	30,342,651.15	512,371.68
B. Required effort (Line A.2 times 90%)	27,308,386.04	461,134.51
C. Current year expenditures (Line I.E and Line II.B)	38,819,057.15	659,515.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,093,190.05
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,521,909.81

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) 14.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,013,407.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,150,950.99
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	40,363.00
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)	199,410.49
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,404,131.54
9. Carry-Forward Adjustment (Part IV, Line F)	(267,975.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,136,155.99

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,224,484.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,120,387.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,684,835.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	500,041.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,540.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,387.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,090,765.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,314,282.96
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)	555,321.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,141,614.99
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)	159,929.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	264,521.10
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	800,000.16
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	38,886,109.58

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 13.90%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 13.21%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,404,131.54</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>94,702.96</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (14.83%) times Part III, Line B18); zero if positive	<u>(267,975.55)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(267,975.55)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>13.21%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-133,987.78) is applied to the current year calculation and the remainder (\$-133,987.77) is deferred to one or more future years:	<u>13.55%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-89,325.18) is applied to the current year calculation and the remainder (\$-178,650.37) is deferred to one or more future years:	<u>13.67%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(267,975.55)</u>

Approved indirect cost rate: 14.83%
Highest rate used in any program: 14.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	49,259.00	7,305.00	14.83%
01	3025	82,069.00	12,171.00	14.83%
01	3310	384,263.40	33,816.00	8.80%
01	3315	49,714.00	4,375.00	8.80%
01	3320	161,703.00	14,230.00	8.80%
01	3327	1,532.00	227.00	14.82%
01	3345	1,394.00	206.00	14.78%
01	3385	219,974.11	32,622.00	14.83%
01	3395	25,460.73	3,776.00	14.83%
01	3410	68,884.00	10,216.00	14.83%
01	4035	8,257.00	1,224.00	14.82%
01	4128	362,152.00	28,972.00	8.00%
01	4201	35.00	5.00	14.29%
01	4203	65,786.00	1,316.00	2.00%
01	5630	32,657.00	4,842.65	14.83%
01	6015	74,103.64	7,410.00	10.00%
01	6387	229,037.00	33,966.00	14.83%
01	6500	16,061,684.20	1,263,075.00	7.86%
01	6510	335,680.36	49,137.00	14.64%
01	6512	750,251.00	109,463.00	14.59%
01	6520	112,710.24	16,715.00	14.83%
01	6545	396,219.00	58,759.00	14.83%
01	6680	42,758.00	6,341.00	14.83%
01	6685	71,429.00	3,571.00	5.00%
01	6690	238,398.00	34,961.00	14.66%
01	6695	52,992.00	2,649.00	5.00%
01	7366	202,520.00	30,034.00	14.83%
01	8150	380,790.12	55,937.00	14.69%
01	9010	4,638,847.86	484,176.00	10.44%

July 1 Budget
2018-19 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,759,747.66		275,341.98	2,035,089.64
2. State Lottery Revenue	8560	42,832.00		14,082.00	56,914.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,802,579.66	0.00	289,423.98	2,092,003.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	61,982.00		12,288.00	74,270.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,794.00	1,794.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		61,982.00	0.00	14,082.00	76,064.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,740,597.66	0.00	275,341.98	2,015,939.64
D. COMMENTS:					
Online instructional materials (software license renewal) for classroom is coded under object 5800.					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		31,890.38	0.00%	31,890.38	0.00%	31,890.38
(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	11,784,647.00	0.00%	11,784,647.00	0.00%	11,784,647.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	134,400.00	0.00%	134,400.00	0.00%	134,400.00
4. Other Local Revenues	8600-8799	5,066,292.00	1.27%	5,130,634.00	0.00%	5,130,634.00
5. Other Financing Sources						
a. Transfers In	8900-8929	411,225.00	37.09%	563,755.00	0.00%	563,755.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(905,734.00)	-2.50%	(883,093.00)	0.00%	(883,093.00)
6. Total (Sum lines A1 thru A5c)		16,490,830.00	1.45%	16,730,343.00	0.00%	16,730,343.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,503,916.00		3,645,124.00
b. Step & Column Adjustment				35,039.00		36,451.00
c. Cost-of-Living Adjustment				106,169.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,503,916.00	4.03%	3,645,124.00	1.00%	3,681,575.00
2. Classified Salaries						
a. Base Salaries				6,864,302.00		7,176,285.00
b. Step & Column Adjustment				102,965.00		107,644.00
c. Cost-of-Living Adjustment				209,018.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,864,302.00	4.55%	7,176,285.00	1.50%	7,283,929.00
3. Employee Benefits	3000-3999	4,259,212.55	8.95%	4,640,456.00	2.75%	4,768,277.00
4. Books and Supplies	4000-4999	383,570.00	3.00%	395,077.00	2.80%	406,139.00
5. Services and Other Operating Expenditures	5000-5999	2,814,689.00	3.00%	2,899,130.00	2.80%	2,980,305.00
6. Capital Outlay	6000-6999	400,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	551,469.00	0.00%	551,469.00	0.00%	551,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,228,361.00)	4.21%	(2,322,158.00)	1.64%	(2,360,356.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	152,500.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,701,297.55	1.70%	16,985,383.00	1.92%	17,311,338.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(210,467.55)		(255,040.00)		(580,995.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,898,688.95		25,688,221.40		25,433,181.40
2. Ending Fund Balance (Sum lines C and D1)		25,688,221.40		25,433,181.40		24,852,186.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	20,895,392.60		20,542,410.64		19,875,374.12
2. Other Commitments	9760	0.00				
d. Assigned	9780	181,071.00		311,702.88		378,187.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,871,160.14		2,838,470.22		2,858,027.52
2. Unassigned/Unappropriated	9790	1,740,597.66		1,740,597.66		1,740,597.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,688,221.40		25,433,181.40		24,852,186.40

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	20,895,392.60		20,542,410.64		19,875,374.12
b. Reserve for Economic Uncertainties	9789	2,871,160.14		2,838,470.22		2,858,027.52
c. Unassigned/Unappropriated	9790	1,740,597.66		1,740,597.66		1,740,597.66
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		25,507,150.40		25,121,478.52		24,473,999.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	7,183,576.00	0.00%	7,183,576.00	0.00%	7,183,576.00
2. Federal Revenues	8100-8299	2,351,322.00	0.00%	2,351,322.00	0.00%	2,351,322.00
3. Other State Revenues	8300-8599	6,798,086.00	0.00%	6,798,086.00	0.00%	6,798,086.00
4. Other Local Revenues	8600-8799	13,106,377.00	0.00%	13,106,377.00	0.00%	13,106,377.00
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	905,734.00	-2.50%	883,093.00	0.00%	883,093.00
6. Total (Sum lines A1 thru A5c)		30,345,095.00	-0.07%	30,322,454.00	0.00%	30,322,454.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,228,570.00		8,560,182.00
b. Step & Column Adjustment				82,286.00		85,602.00
c. Cost-of-Living Adjustment				249,326.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,228,570.00	4.03%	8,560,182.00	1.00%	8,645,784.00
2. Classified Salaries						
a. Base Salaries				5,176,791.00		5,412,076.00
b. Step & Column Adjustment				77,652.00		81,181.00
c. Cost-of-Living Adjustment				157,633.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,176,791.00	4.54%	5,412,076.00	1.50%	5,493,257.00
3. Employee Benefits	3000-3999	6,347,681.40	6.53%	6,762,439.00	1.35%	6,853,869.00
4. Books and Supplies	4000-4999	452,799.00	3.00%	466,383.00	2.80%	479,442.00
5. Services and Other Operating Expenditures	5000-5999	8,062,960.00	-16.17%	6,759,216.00	-4.58%	6,449,746.00
6. Capital Outlay	6000-6999	629,209.00	-97.62%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,228,361.00	4.21%	2,322,158.00	1.64%	2,360,356.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000.00	0.00%	25,000.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		31,151,371.40	-2.66%	30,322,454.00	0.00%	30,322,454.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(806,276.40)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,414,558.39		4,608,281.99		4,608,281.99
2. Ending Fund Balance (Sum lines C and D1)		4,608,281.99		4,608,281.99		4,608,281.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,608,282.27		4,608,281.99		4,608,281.99
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,608,281.99		4,608,281.99		4,608,281.99

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		31,890.38	0.00%	31,890.38	0.00%	31,890.38
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	18,968,223.00	0.00%	18,968,223.00	0.00%	18,968,223.00
2. Federal Revenues	8100-8299	2,351,322.00	0.00%	2,351,322.00	0.00%	2,351,322.00
3. Other State Revenues	8300-8599	6,932,486.00	0.00%	6,932,486.00	0.00%	6,932,486.00
4. Other Local Revenues	8600-8799	18,172,669.00	0.35%	18,237,011.00	0.00%	18,237,011.00
5. Other Financing Sources						
a. Transfers In	8900-8929	411,225.00	37.09%	563,755.00	0.00%	563,755.00
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)		46,835,925.00	0.46%	47,052,797.00	0.00%	47,052,797.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,732,486.00		12,205,306.00
b. Step & Column Adjustment				117,325.00		122,053.00
c. Cost-of-Living Adjustment				355,495.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,732,486.00	4.03%	12,205,306.00	1.00%	12,327,359.00
2. Classified Salaries						
a. Base Salaries				12,041,093.00		12,588,361.00
b. Step & Column Adjustment				180,617.00		188,825.00
c. Cost-of-Living Adjustment				366,651.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,041,093.00	4.55%	12,588,361.00	1.50%	12,777,186.00
3. Employee Benefits	3000-3999	10,606,893.95	7.50%	11,402,895.00	1.92%	11,622,146.00
4. Books and Supplies	4000-4999	836,369.00	3.00%	861,460.00	2.80%	885,581.00
5. Services and Other Operating Expenditures	5000-5999	10,877,649.00	-11.21%	9,658,346.00	-2.36%	9,430,051.00
6. Capital Outlay	6000-6999	1,029,209.00	-98.54%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	551,469.00	0.00%	551,469.00	0.00%	551,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,500.00	-85.92%	25,000.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,852,668.95	-1.14%	47,307,837.00	0.69%	47,633,792.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,016,743.95)		(255,040.00)		(580,995.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,313,247.34		30,296,503.39		30,041,463.39
2. Ending Fund Balance (Sum lines C and D1)		30,296,503.39		30,041,463.39		29,460,468.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,608,282.27		4,608,281.99		4,608,281.99
c. Committed						
1. Stabilization Arrangements	9750	20,895,392.60		20,542,410.64		19,875,374.12
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	181,071.00		311,702.88		378,187.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,871,160.14		2,838,470.22		2,858,027.52
2. Unassigned/Unappropriated	9790	1,740,597.38		1,740,597.66		1,740,597.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,296,503.39		30,041,463.39		29,460,468.39

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	20,895,392.60		20,542,410.64		19,875,374.12
b. Reserve for Economic Uncertainties	9789	2,871,160.14		2,838,470.22		2,858,027.52
c. Unassigned/Unappropriated	9790	1,740,597.66		1,740,597.66		1,740,597.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,507,150.12		25,121,478.52		24,473,999.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		53.30%		53.10%		51.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		23,227,870.00		23,227,870.00		23,227,870.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		47,852,668.95		47,307,837.00		47,633,792.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,852,668.95		47,307,837.00		47,633,792.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		47,852,668.95		47,307,837.00		47,633,792.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,435,580.07		1,419,235.11		1,429,013.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		612,000.00		612,000.00		612,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,435,580.07		1,419,235.11		1,429,013.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					461,881.00	72,500.00		
Fund Reconciliation							70,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	30,291.00		
Fund Reconciliation							0.00	70,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					72,500.00	431,590.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	534,381.00	534,381.00	70,000.00	70,000.00

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					411,225.00	177,500.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	24,767.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					177,500.00	386,458.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	588,725.00	588,725.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2016-17)	32,359.44	32,349.76	0.0%	Met
Second Prior Year (2017-18)	32,359.44	32,140.00	0.7%	Met
First Prior Year (2018-19)	32,359.44	31,890.38	1.4%	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	48.19	197.50	32,349.76	8.34
Second Prior Year (2017-18)	54.55	252.02	32,140.00	4.62
First Prior Year (2018-19)	56.04	244.45	31,890.38	2.82
Historical Average:	52.93	231.32	32,126.71	5.26

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20) (historical average plus 2%):	53.99	235.95	32,769.24	5.37
1st Subsequent Year (2020-21) (historical average plus 4%):	55.05	240.57	33,411.78	5.47
2nd Subsequent year (2021-22) (historical average plus 6%):	56.11	245.20	34,054.31	5.58

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 (2019-20)	61.04	244.45	31,890.38	7.82
1st Subsequent Year (2020-21)	61.04	244.45	31,890.38	7.82
2nd Subsequent Year (2021-22)	61.04	244.45	31,890.38	7.82
Status:	Not Met	Not Met	Met	Not Met

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

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

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

Explanation:
(required if NOT met)

MCOE projects attendance will increase significantly for County Community and Phoenix Academy for FY 19/20 and beyond as the need for the programs are increasing.

2. CRITERION: LCFF Revenue

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year
(2018-19)

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

b. COE funded at Hold Harmless LCFF

8,323,112.00	8,449,821.00	8,449,821.00	8,449,821.00
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c. Charter Funded County Program

c1. LCFF Entitlement

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d. Total LCFF

(Sum of a or b, and c)

8,323,112.00	8,449,821.00	8,449,821.00	8,449,821.00
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II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

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

b. Prior Year ADA (Funded)

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

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

31,890.38	31,890.38	31,890.38	31,890.38
31,890.38	31,890.38	31,890.38	31,890.38
0.00	0.00	0.00	0.00
0.00%	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

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

b1. COLA percentage (if COE is at target)

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

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

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

8,323,112.00	8,449,821.00	8,449,821.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

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

III. Alternative Education Grant

Step 1 - Change in Population

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

Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
56.04	61.04	61.04	61.04
	56.04	61.04	61.04
	5.00	0.00	0.00
	8.92%	0.00%	0.00%

Step 2 - Change in Funding Level

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

8,323,112.00	8,449,821.00	8,449,821.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

8.92%	0.00%	0.00%
100.00%	100.00%	100.00%
8.92%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
2.82	7.82	7.82	2.82
	2.82	7.82	7.82
	5.00	0.00	(5.00)
	177.30%	0.00%	-63.94%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- b3. Economic Recovery Target Funding
(current year increment)
- c. Total (Step 2b2 plus Step 2b3)
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

0.00	0.00	0.00
0.00	0.00	0.00
	N/A	N/A
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

177.30%	0.00%	-63.94%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
8.92%	0.00%	0.00%

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

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	32,010,374.00	32,789,726.00	32,789,726.00	32,789,726.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		1.40% to 3.40%	-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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	34,193,731.00	35,573,083.00	35,573,083.00	35,573,083.00
County Office's Projected Change in LCFF Revenue:		4.03%	0.00%	0.00%
Standard:		1.40% to 3.40%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

In FY20, \$400K Differentiated Assistance is added to budget and property taxes are projected to increase by \$762K.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	4.03%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-.97% to 9.03%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	31,664,642.86		
Budget Year (2019-20)	34,380,472.95	8.58%	Met
1st Subsequent Year (2020-21)	36,196,562.00	5.28%	Not Met
2nd Subsequent Year (2021-22)	36,726,691.00	1.46%	Met

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

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

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

Explanation:
(required if NOT met)

Budgeted 3% salary increase and STRS and PERS increase is also budgeted.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	4.03%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.97% to 14.03%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.97% to 9.03%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2018-19)	2,987,564.00		
Budget Year (2019-20)	2,351,322.00	-21.30%	Yes
1st Subsequent Year (2020-21)	2,351,322.00	0.00%	No
2nd Subsequent Year (2021-22)	2,351,322.00	0.00%	No

Explanation:
(required if Yes)

One-time funding for ESSA Title IV budgeted in FY 18-19, not included in subsequent years.

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

First Prior Year (2018-19)	5,349,499.00		
Budget Year (2019-20)	6,932,486.00	29.59%	Yes
1st Subsequent Year (2020-21)	6,932,486.00	0.00%	No
2nd Subsequent Year (2021-22)	6,932,486.00	0.00%	No

Explanation:
(required if Yes)

Receiving new grants K-12 Strong Workforce \$906K and SELPA Systems Lead \$800K.

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

First Prior Year (2018-19)	18,238,407.00		
Budget Year (2019-20)	18,172,669.00	-0.36%	No
1st Subsequent Year (2020-21)	18,237,011.00	0.35%	No
2nd Subsequent Year (2021-22)	18,237,011.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	1,247,518.00		
Budget Year (2019-20)	836,369.00	-32.96%	Yes
1st Subsequent Year (2020-21)	861,460.00	3.00%	No
2nd Subsequent Year (2021-22)	885,581.00	2.80%	No

Explanation:
(required if Yes)

Carryover balances not budgeted in FY 19-20.

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

First Prior Year (2018-19)	12,281,434.00		
Budget Year (2019-20)	10,877,649.00	-11.43%	Yes
1st Subsequent Year (2020-21)	9,658,346.00	-11.21%	Yes
2nd Subsequent Year (2021-22)	9,430,051.00	-2.36%	No

Explanation:
(required if Yes)

Carryover balances not budgeted in FY 19-20. Operating expenses are reduced in FY 20-21 to offset salary and benefit increases.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2018-19)	26,575,470.00		
Budget Year (2019-20)	27,456,477.00	3.32%	Met
1st Subsequent Year (2020-21)	27,520,819.00	0.23%	Met
2nd Subsequent Year (2021-22)	27,520,819.00	0.00%	Met

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

First Prior Year (2018-19)	13,528,952.00		
Budget Year (2019-20)	11,714,018.00	-13.42%	Not Met
1st Subsequent Year (2020-21)	10,519,806.00	-10.19%	Not Met
2nd Subsequent Year (2021-22)	10,315,632.00	-1.94%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Carryover balances not budgeted in FY 19-20.

Carryover balances not budgeted in FY 19-20. Operating expenses are reduced in FY 20-21 to offset salary and benefit increases.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	16,701,297.55	501,038.93	501,100.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available 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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	19,698,348.70	21,253,388.06	21,248,323.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,997,034.00	2,090,035.00	2,778,064.01
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	743.00	1,759,747.66	1,740,597.66
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.04)	(2.04)	(0.39)
e. Available Reserves (Lines 1a through 1d)	21,696,123.66	25,103,168.68	25,766,984.28
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,283,900.01	34,833,916.73	46,301,066.86
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	22,112,896.19	22,999,474.26	22,839,215.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	55,396,796.20	57,833,390.99	69,140,281.86
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	39.2%	43.4%	37.3%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	13.1%	14.5%	12.4%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	3,147,745.32	9,744,890.46	N/A	Met
Second Prior Year (2017-18)	3,418,194.79	10,625,355.78	N/A	Met
First Prior Year (2018-19)	677,510.45	15,607,905.55	N/A	Met
Budget Year (2019-20) (Information only)	(210,467.55)	16,701,297.55		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,118,999
1.3%	\$6,119,000	to \$15,295,999
1.0%	\$15,296,000	to \$68,834,000
0.7%	\$68,834,001	and over

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

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

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

47,852,669

County Office's Fund Balance Standard Percentage Level:

1.0%

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

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

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

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

Yes

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
23,227,870.00	23,227,870.00	23,227,870.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2016-17)	17,024,228.01	18,655,238.39	Met
Second Prior Year (2017-18)	19,618,881.80	21,802,983.71	Met
First Prior Year (2018-19)	22,312,137.36	25,221,178.50	Met
Budget Year (2019-20) (Information only)	25,898,688.95		

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$69,000 (greater of)	0	to	\$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to	\$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to	\$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and	over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	47,852,669	47,307,837	47,633,792
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	47,852,668.95	47,307,837.00	47,633,792.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	23,227,870.00	23,227,870.00	23,227,870.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	47,852,668.95	47,307,837.00	47,633,792.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,435,580.07	1,419,235.11	1,429,013.76
6. Reserve Standard - by Amount (From percentage level chart above)	612,000.00	612,000.00	612,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,435,580.07	1,419,235.11	1,429,013.76

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	20,895,392.60	20,542,410.64	19,875,374.12
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,871,160.14	2,838,470.22	2,858,027.52
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,740,597.66	1,740,597.66	1,740,597.66
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)	(0.28)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	25,507,150.12	25,121,478.52	24,473,999.30
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	53.30%	53.10%	51.38%
County Office's Reserve Standard (Section 8A, Line 7):	1,435,580.07	1,419,235.11	1,429,013.76
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(834,223.00)			
Budget Year (2019-20)	(905,734.00)	71,511.00	8.6%	Met
1st Subsequent Year (2020-21)	(872,807.00)	(32,927.00)	-3.6%	Met
2nd Subsequent Year (2021-22)	(872,807.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2018-19)	461,881.00			
Budget Year (2019-20)	411,225.00	(50,656.00)	-11.0%	Not Met
1st Subsequent Year (2020-21)	563,755.00	152,530.00	37.1%	Not Met
2nd Subsequent Year (2021-22)	563,755.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	25,000.00			
Budget Year (2019-20)	177,500.00	152,500.00	610.0%	Not Met
1st Subsequent Year (2020-21)	25,000.00	(152,500.00)	-85.9%	Not Met
2nd Subsequent Year (2021-22)	25,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Indirect costs decreased from 14.83% (FY19) to 12.42% (FY20). One-time interfund transfer (contribution) from fund 01 to fund 63 was budgeted in FY 19/20 only.

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

Explanation:
(required if NOT met)

One-time interfund transfer (contribution) from fund 01 to fund 63 was budgeted in FY 19/20 only.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

1,171,428

4. OPEB Liabilities

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

1,171,428.00

0.00

1,171,428.00

Actuarial

Aug 07, 2018

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

82,565.00	82,565.00	82,565.00
113,771.00	113,771.00	113,771.00
70,320.00	74,693.00	76,608.00
15	15	15

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	78.9	79.9	79.9	79.9

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
776,555	776,555	776,555
Capped	Capped	Capped

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
58,998	59,588	62,176

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	191.0	190.1	190.1	190.1

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,091,792	2,091,792	2,091,792
Capped	Capped	Capped

Classified (Non-management) Prior Year Settlements

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
111,544	113,218	118,134

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	91.7	95.7	95.7	95.7

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
920,010	920,010	920,010
Capped	Capped	Capped

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
123,286	125,135	130,569

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
21,511	21,511	21,511

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 11, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- | | |
|--|---|
| A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

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

Comments:
(optional)

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

End of County Office Budget Criteria and Standards Review
