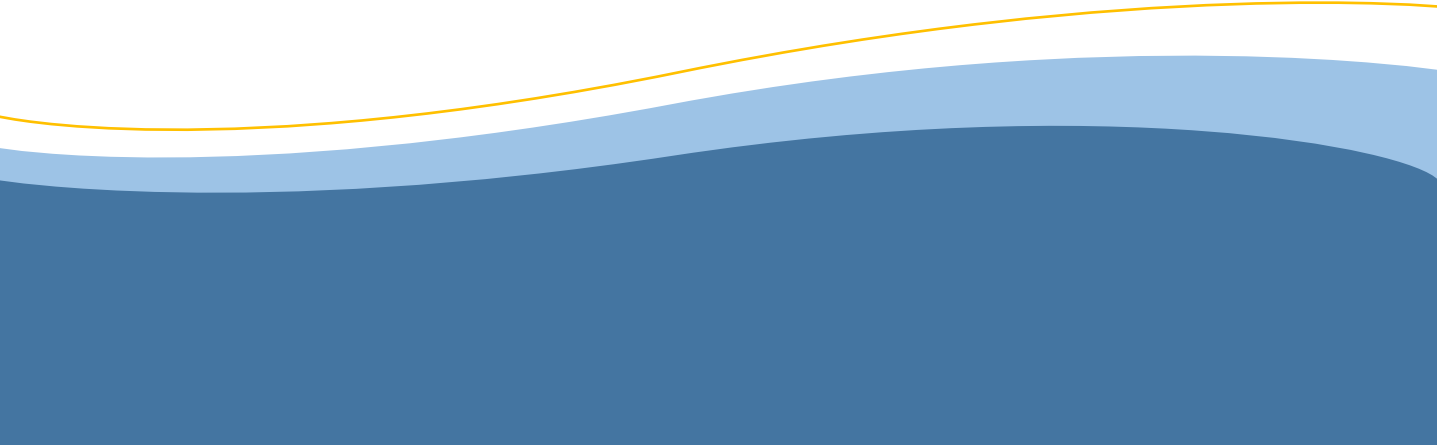


Marin County Office of Education

**2020-2021
Final Budget**



Marin County Office of Education

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MARIN COUNTY OFFICE OF EDUCATION

June 23, 2020

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

From: Kate Lane, Assistant Superintendent - Business Services

2020-21 Final Budget for Marin County Office of Education

The Marin County Office of Education (MCOE) recommended 2020-21 budget is presented for your review. The budget was developed using the most current information available, including the Governor's Proposed Budget as of the May Revision for 2020-21. Updates to the memo presented with the Recommended Budget on June 9, 2020 are shown below through **deletions** or **additions**. These updates reflect the possible changes should the Legislature's budget proposal be adopted. Differences between the Governor's May Revision and the Legislature's budget proposal remain unresolved and a final budget had not been approved at the time this memo was written.

Current State Economic Conditions

The May Revision confirms that General Fund revenue assumptions have deteriorated significantly since the release of the Governor's January budget. The COVID-19 pandemic and resulting recession has changed the fiscal landscape dramatically, triggering a global financial crisis. The Governor notes that California is in a far stronger fiscal position today than it has been during previous downturns, however, our State is in an unprecedented emergency.

Since mid-March, more than four (4)million Californians have become unemployed. The State's revenue sources have dropped and projections of the State's main revenue sources – personal income tax, sales and use tax and corporation tax – have been reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of general fund revenue. With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing

strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds, and reductions.

While under the May Revision the budget will be balanced next year, a significant structural out-year deficit would remain, increasing to over \$16 billion by 2023-24.

The Governor's May Revision Budget Highlights for Education

The May Revision includes total funding of \$99.7 billion for all K-12 education programs. The Governor's May Revision also estimates the Proposition 98 Guarantee will decline by \$19 billion. This decline in funding is approximately 23% of the 2019 Budget Act Proposition 98 funding level. Even more troubling is that declining average daily attendance and declining per capita income numbers cause the Proposition 98 Guarantee to stay at a depressed level for the entire forecast period.

Although the Governor takes a thoughtful approach to use of reserves and makes a long-term commitment to restore and increase the share of the budget devoted to Proposition 98, the impact to K-12 education is substantial. Below are the major changes since the Governor's budget proposal in January:

- Absent additional federal funds, the Governor is proposing a 10% (\$6.5 billion) reduction to the Local Control Funding Formula (LCFF). This reduction effectively eliminates the statutory 2.31% cost-of-living adjustment resulting in an overall reduction of 7.92% to the LCFF. The proration factor reducing LCFF entitlements will be removed if the federal government provides sufficient funding to backfill this cut.
- The Legislature assumes federal funds will be received and will be sufficient to fund the statutory 2.31% COLA. If federal funds are not received the Legislature's proposal would initiate mid-year budget reductions as well as increasing principal apportionment deferrals to a total of almost \$10 billion which is approximately the same level of deferrals in place at the height of the last recession.
- The LCFF Minimum State Aid (MSA) is subject to a 10% reduction. For most basic aid districts, MSA is equal to 2012-13 categorical funds as reduced by the fair share reduction

that were subsumed into the LCFF. For MCOE, this includes a 10% cut to our Hold Harmless funding. **The Legislature's budget proposal does not include any reductions to the LCFF.**

- The May Revision proposes to provide supplemental appropriations above the constitutionally required Proposition 98 funding level. Currently, Proposition 98 guarantees that K-14 schools receive approximately 38% of the general fund in Test 1 years. The May Revision proposes to increase this share of funding to 40% by 2023-24.
- The May Revision relies on cash deferrals of state aid for LCFF beginning by deferring the June 2020 payment (\$1.9 billion) to July 2021. In 2020-21 the Administration currently estimates the deferral will grow to \$5.3 billion. **As noted above, the Legislature would rely heavily on cash deferrals should additional federal stimulus funds fail to materialize.**
- The statutory Cost of Living Adjustment (COLA) for 2020-21 of 2.31% is suspended on all other education funding.
- The May Revision proposes steep cuts to existing state categorical programs, totaling \$352.9 million in 2020-21. **The Legislature would not make nearly the same level of reductions to state categorical programs.**
- College and Career Readiness (CCR) grant funding including Career Technical Education Incentive and Initiative, Strong Workforce and Agricultural Career Technical Education Incentive is reduced by 50% in the May Revision and Career Technical Education Incentive funds are subject to an appropriation in the annual budget act in future years. **The Legislature's proposal does not include any reductions to these categorical funding streams.**
- Withdrawal of \$1.84 billion of January K-12 education proposals.
- The governor proposes a one-time investment of \$4.4 billion for LEAs from federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to mitigate learning loss. The federal requirements ties these funds to new services for the highest needs students and are not to be considered backfill to LEA cuts. **The Legislature takes a different approach to the allocation of these funds to ensure that all districts would**

receive funding rather than solely those districts with a concentration of high needs students.

- The budget proposal also includes \$1.5 billion in CARES Act Federal Elementary and Secondary School Emergency Relief (ESSER) funds. These grants will be distributed during the 2020-21 fiscal year based on the agency's share of fiscal year 2019-20 Title I, Part A funds.
- The Governor maintains his commitment to increasing the state-wide rate for Special Education AB 602 funding bringing the rate to \$645 per pupil in 2020-21. The Marin County SELPA's funding rate for 2019-20 is \$704/ADA and the SELPA will therefore be flat funded until the state-wide rate exceeds this amount. The Legislature is also committed to increasing the state-wide rate for Special Education AB602, but would invest \$100 million less towards this effort.
- To provide LEAs with increased fiscal relief, the May Revision proposes redirecting the \$2.3 billion paid to CalSTRS and CalPERS toward long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22. The Legislature's budget proposal agrees with the Governor's May Revision.

The Senate has approved a budget bill that takes a different approach to the trigger in K-12 education funding. While the Governor triggers mid-year budget increases to K-12 education should the Federal Government provide an additional \$14 billion in stimulus funding, the Senate's proposal includes this funding in revenue projections and triggers mid-year solutions including additional cash deferrals should the revenue not materialize. The Assembly is adopting a similar approach to the budget for K-12 education. With both the Senate and Assembly budget bills, LCFF funding is increased by statutory COLA. The Senate and Assembly chairs are actively negotiating with the Governor and we anticipate having an approved 2020-21 budget by the time the MCOE Board of Education adopts its budget on June 23, 2020. Unfortunately, these negotiations did not resolve all differences by the Legislature's statutory deadline of June 15th.

The Legislature's budget proposal includes a provision to hold local educational agencies (LEAs) harmless at 2019-20 funding levels with respect to average daily attendance in 2020-21. The Legislature has also adopted AB1835 (Weber) as part of the Budget Trailer Bill which would

require LEAs to ensure any unspent LCFF supplemental and concentration grant funds are added back to the budget in the subsequent year to be used to improve or increase services for students identified as either English Learner, Foster Youth and/or Low-Income.

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

The LCFF provides a hold harmless protection that guarantees MCOE will receive no less than revenues received in 2012-13 with the exception of that portion of funding attributed to ADA. This means that any decline or growth in enrollment brings with it a corresponding decline or growth in the hold harmless amount calculated using 2012-13 revenue rates. The Governor's May Revision reduces MCOE's hold harmless funding level by 10% resulting in a \$1 million reduction in funding. Due to accounting rules, this reduction in funding is primarily reflected as an increase in 'excess taxes' in the 'other outgo' section of expenditures.

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

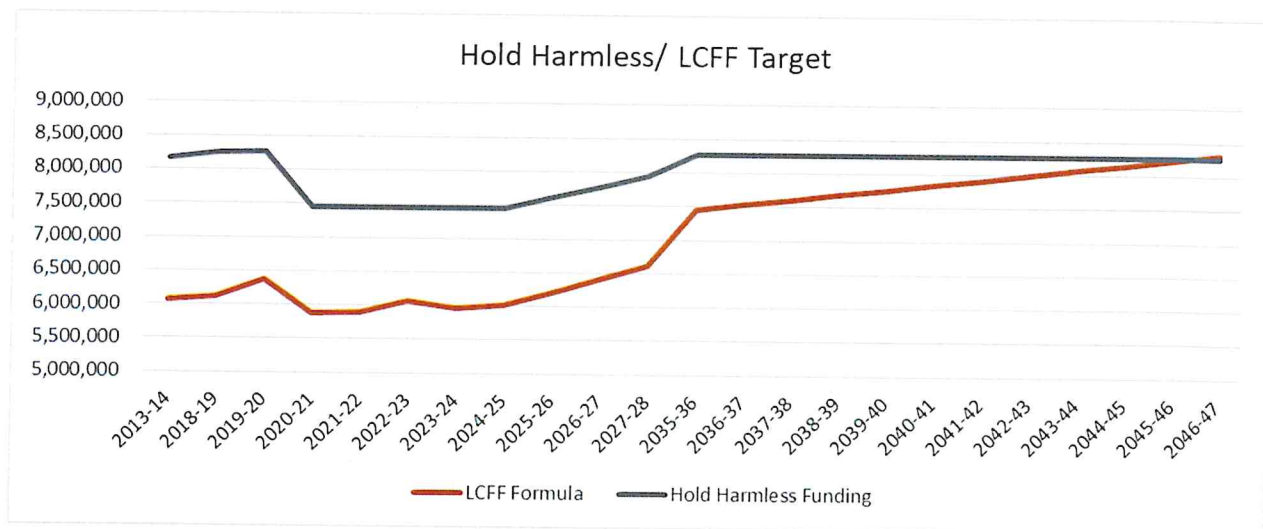
Marin County Office of Education Local Control Funding Formula (LCFF)				Base Funding Hold Harmless <i>as adjusted by ADA</i>
Funding Elements:	Unit	per Unit	Total	
1 Base Funding per COE		\$ 736,410	\$ 736,410	N/A
2 County Community School - Base Funding	42.57	12,594.38	\$ 536,143	\$ 363,232
Supplemental ADA Funding (35% of Base Funding)	32.79	4,408.03	144,528	
Concentration ADA Funding (35% of Base Funding)	11.50	4,408.03	50,703	
Court School (Juvenile Hall, 100%)	19.37	19,206.44	372,029	165,276
Subtotal County Community School			\$ 1,103,403	\$ 528,508
3 County Office Operations:				
(a) County-wide ADA, up to 30,000	30,000	78.59	\$ 2,357,700	4,042,246
County-wide ADA, over 30,000	1,668	67.36	112,356	
(b) per district funding	18	122,734	2,209,212	202,128
Subtotal County Office Operations			\$ 4,679,268	\$ 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			\$ 6,519,081	\$ 8,270,124
Reduce by 10% LCFF Proration factor			\$ (651,908)	\$ (827,012)
Reduce minimum state aid by 10% Proration factor				\$ (217,328)
Total LCFF Reduction				\$ (1,044,340)
Net LCFF after proration factor			\$ 5,867,173	\$ 7,225,784

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 supplemental add-on grant to provide support to districts that have been identified for differentiated assistance as evidenced by indicators on the California School Dashboard is not subject to this reduction and we anticipate receiving almost \$0.6 million in LCFF state aid for this purpose in 2020-21.

Decades of Flat Funding

Through the LCFF, the MCOE will not receive additional LCFF dollars from the state for the foreseeable future. With the Governor’s May Revision, even the flat funding we were anticipating has been reduced by 10%. Unlike basic aid school districts, county offices are not generally allowed to keep excess property taxes but the LCFF for County Offices of Education allows us to retain property taxes up to our minimum held harmless total. Those excess taxes that exceed these calculations must be returned to the State for distribution to trial courts.

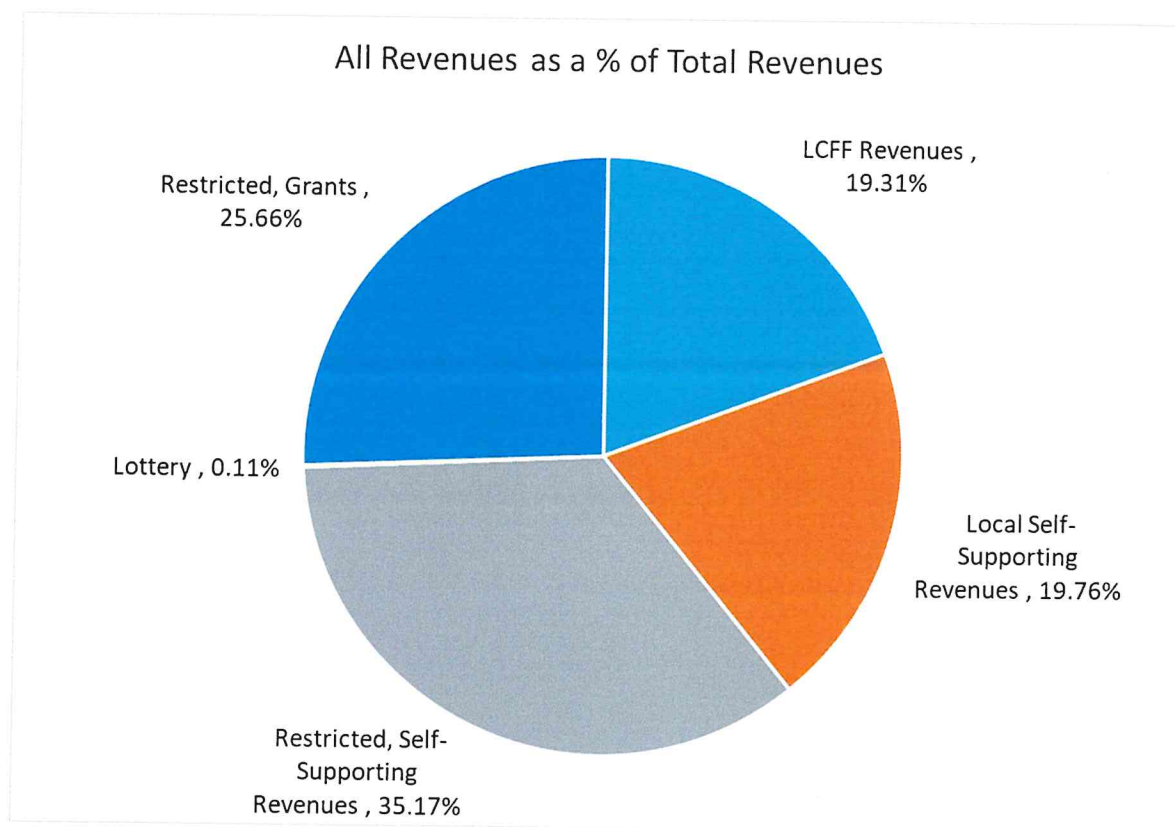


MCOE received property taxes in excess of our held harmless limit for the first time in 2017-18 resulting in sending \$60 thousand of ‘excess’ taxes to the State. With the reduction to held harmless funding proposed by the Governor for 2020-21, the excess tax amount grows to \$1.9 million. The changes to LCFF funding due to the recession means that we now estimate

being flat funded until 2046-47, whereas at this time last year we estimated we would reach that point a full decade earlier.

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 19% of total revenues, down from 31% in 2015-16. The steady decline in the percentage of total revenues funded with the LCFF is due to a growing diversification in the County Office's revenue portfolio. The remaining 81% of MCOE's budget consists of revenues that are directly linked to the regional programs operated to serve the county's children. Our portfolio also now includes statewide program activity with our work as the Administrative Agent for the California Collaborative for Educational Excellence (CCEE) as well as serving the statewide system of support with our SELPA Content Lead program. 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 helps to maintain competitive salaries for our most valuable asset, our employees. Our employees are at the heart of our ability to serve children and at the heart of our services to districts. Maintaining competitive salaries will help to extend these services into the future. Nevertheless, due to this unprecedented period of economic decline, the Marin County Office of Education has identified reductions for certificated, classified and administrative personnel.

Marin County Office of Education Recommended Budget Highlights & Assumptions

Revenues are reduced in the proposed budget for 2020-21 by a total of \$2.5 million in comparison to 2019-20 estimated actuals. In addition, excess property taxes that effectively reduce available LCFF revenues have increased by \$0.9 million. Finally, indirect cost collections are reduced by \$0.6 million in total including of \$0.3 million we would normally collect in relation to administering the Walker Creek Ranch. In total, these add up to a loss of \$4 million in revenue sources as detailed below:

- LCFF Revenues have been estimated using the Governor's May Revision with in a 10% reduction equating to a loss of \$1 million in revenue.
- Federal revenues have been reduced by \$0.5 million to reflect the expiration of one-time grants.
- State revenues have been reduced by \$0.6 million to remove \$0.5 million in carryover funding and an overall reduction in college and career readiness grant funding of \$0.1 million.
- Local revenues have been reduced \$1.7 million to reflect an anticipated reduction in fee-based services for districts such as the provision of one-on-one instructional aides and other special education professionals, professional development workshops and the teacher induction program; a reduction in early childhood education grant funding and an anticipated reduction in local foundation funded programs.
- Interfund transfers in are reduced \$0.3 million reflecting the loss of indirect cost fees collected for the administration of Walker Creek Ranch.

Expenditures have decreased by \$2.2 million overall, which includes only some of the identified reductions to personnel, however unrestricted expenditures have increased by \$1 million in the unrestricted county school service fund 2020-21 proposed budget when compared to the 2019-20 estimated actuals. \$0.9 million of this increase is related to an increase in excess taxes to

be transferred to the State as discussed above under LCFF revenues. The remaining \$100,000 increase is comprised of a combination of impacts, some of which increased costs, and some of which have afforded a decrease in expenditures. The major changes to budgeted expenditures are as follows:

- Salaries include step and column movement and are budgeted at previously negotiated 2020-21 salary schedules which include the approved 3% increase.
- Benefits have been budgeted at statutory rates and current capped amounts for health benefits.
- Supplies have been increased to provide a budget for Essential Protective Equipment (EPE) and other COVID-19 response costs.
- The capital outlay budget in the general fund has been set at just over \$0.4 million to include completion of approved projects.
- As discussed above, Indirect Cost recoveries are reduced (resulting in an increase in unrestricted expenditures) due to a reduction in program operations.
- Services have been reduced to match losses in self-supporting revenues.
- The attached schedule outlines grant changes included in the 2020-21 Recommended Budget.
- Changes in grants are reflected in both revenues and expenditures.
- The Governor's May Revision includes a proposal to reduce both the CalSTRS and CalPERS employer pension contribution rates for school districts in 2020-21 and 2021-22 by approximately 2% each year using funds from the 2019-20 Budget Act directed towards reducing the long-term rate by 0.3%. The proposed budget assumptions do not include this pension relief. If the relief is included in state's adopted budget, it will provide approximately \$0.5 million in savings. **Given the agreement between the Governor and the Legislature, we anticipate the state adopted budget will include this pension relief.**
- Carry-over amounts from 2018-19, which were budgeted in 2019-20 are not budgeted in 2020-21. Any carry-over amount from 2019-20 will be added to the 2020-21 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. We are monitoring the budget very closely to identify any areas in which we can reduce expenditures or increase revenues to reduce the deficit. To the extent these actions, in concert with our diversified portfolio, does not keep pace

with expenditures, planned deficit spending will utilize reserves set aside in the stabilization account.

Ending Fund Balance Reserves and Commitments

The Marin County Board of Education established a committed Stabilization Arrangement in response to the local control funding formula as it resulted in flat general-purpose funding for decades into the future. This Stabilization Arrangement commits the residual balance of assigned and unassigned reserves of the County School Service Fund above twice the state required minimum reserves of 3%.

When revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement. Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%, the excess amounts are deposited into the Stabilization Arrangement. This arrangement will enable the continuation of program services to support Marin's student population now and into the future. For the 2020-21 Budget, the committed amount designated into the Stabilization Arrangement is \$24 million.

Summary

Our financial position is the result of many years of careful budgeting and planning. In 2014, the Marin County Board of Education established a Committed Stabilization Arrangement to mitigate the impact of flat funding projected over many decades. The current economic climate demands diligence to ensure our budget is sustainable now and into the future. Our strategy includes a strong focus on redirecting and diversifying our funds while we rethink operations to align the County Office's resources around serving the children of Marin, particularly as our community, state, and nation rethink schools in the current COVID-19 environment.

Marin County Office of Education 2020-21 Budget Questions and Answers

- 1. We have heard that our unrestricted Local Control Funding Formula (LCFF) funding has been reduced by 10% or \$1 million, but the budget report for the county school service fund does not show a reduction in unrestricted LCFF revenues. Please can you explain this apparent discrepancy?**

The LCFF is funded through property taxes for Marin County Office of Education (MCOE). Any amount in excess of the base funding (Hold Harmless) is returned to the state. The 10% reduction on the LCFF funding, \$1 million, is reflected as an increase in 'excess property tax' in the 'other outgo' section of expenditures.

- 2. The recommended budget for 2020-21 is showing \$1 million less local revenue in the unrestricted county school service fund. What revenue source(s) have declined and have we reduced the expenditures this revenue funded?**

In anticipation of budget cuts, MCOE reduced local revenues associated with special education 1:1 aide services for the districts by 50%, which is about \$1 million. Expenditures consisting of paraprofessional salaries and associated benefits were also reduced.

- 3. Do we expect to receive any federal stimulus funding to help replace the lost revenue in our budget?**

We have included \$120,000 of federal CARES Act funding in the proposed budget. We anticipate we may receive additional funding through the CARES Act, however, the details of how this revenue will be allocated have yet to be finalized by the state. Of note, the additional funding available in the CARES Act must be expended by December 31, 2020. Congress has also passed the HEROES Act, which would provide significant federal stimulus funding for California schools, however the Senate has not yet acted on additional stimulus funding.

- 4. Have we applied for assistance from the Federal Emergency Management Agency (FEMA) to assist in our response to COVID-19?**

We completed the FEMA portal which is the first step to apply for assistance. At this time we are gathering all the necessary information to complete the assistance application. Please note that FEMA generally reimburses cost associated with preventing the spread of the COVID19; as such, we are not expecting significant reimbursement from the agency.

- 5. Have we received any other funds or do we expect to receive any other funds to assist in our response to COVID-19?**

California Senate Bill 117 provided funding to local education agencies (LEAs) to be used for costs associated with maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide opportunities for distance learning. MCOE's allocation is \$6,393.

In addition, the federal government allocated funding through CARES act, under Title I, Part A, in which LEAs must apply for the funding. MCOE's preliminary allocation is \$120,000, however the funding must be included in the Budget Act before the California Department of Education can release the funding application.

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

We are still gathering the information to determine our costs related to COVID-19. Our FY 2020/21 recommended budget includes \$300 thousand for costs related to COVID-19 in the unrestricted budget.

- 7. MCOE recently approved a number of staff layoffs. What is the total savings associated with the layoffs and have these savings been included in the recommended budget?**

The savings associated with the layoffs totals approximately \$2.2 million. In addition, all administrators' contract days for the 2020-21 fiscal year have been reduced by 10 days resulting in approximately \$0.5 million savings which have not yet been included in the budget. The recommended budget includes savings associated with the local revenue reductions (see #2), however the full value of the layoffs has not yet been incorporated into the proposed budget.

- 8. What are our plans for the Walker Creek Ranch? How has the closure of the Walker Creek Ranch impacted the budget?**

The Walker Creek Ranch has been reduced to a skeleton crew to provide maximum flexibility as we determine what operations may be permissible in 2020-21. We are continuing to assess what is minimally necessary to maintain the facility for future operations. The Ranch normally generates approximately \$0.4 million towards indirect costs (administrative overhead). To cover the existing personnel, mainly maintenance workers, depreciation expense and indirect costs, the budget includes an interfund transfer from the County School Service Fund in the amount of \$826,000. The combined

impact to the County School Service Fund from the Ranch closure between the loss of indirect and the \$0.8 million support is approximately \$1 million.

- 9. The Marin County Office of Education's (MCOE) recommended budget for 2020-21 shows deficit spending of \$2.5 million in the unrestricted County School Service Fund, and yet the 2019-20 estimated actuals reflects a surplus of \$0.75 million. What are the major reasons for this change?**

The main reasons for the change are as follows:

- Loss of LCFF revenue \$1 million*
- Closure of Walker Creek Ranch \$1 million*
- Loss of Indirect cost due to program cut \$0.23 million*
- Cost of 3% salary and step and Columns increase \$0.38 million*
- COVID-19 response \$0.3 million*

In addition to the above changes, we budgeted some potential salary savings and savings for open position not expected to be filled.

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

MCOE's flat LCFF funding is even further reduced in the Governor's May Revision, resulting in a 10% or \$1 million loss in revenue which has contributed to deficit spending in the recommended budget as noted above.

MCOE's LCFF funding represents 19% of MCOE's total revenue in the recommended budget, down from 31% in FY 2015-16. The percentage of the budget reliant on this flat-funding stream has been declining over the years because we have been diversifying our portfolio continuously by increasing our state and local funds. Despite the progress made in reducing MCOE's reliance on LCFF funding, the proposed reductions have contributed to the deficit spending reflected in the 2020-21 budget and multi-year projection. In anticipation of the imbalance resulting from flat funding, the Board approved Resolution #876 to create a committed stabilization reserve in June 2014 to cover any resulting shortfall in the unrestricted budget. The 2020-21 recommended budget commits \$24 million to the stabilization reserve.

- 11. The multi-year projection accompanying the recommended budget for 2020-21 shows deficit spending of \$2.5 million or more in both 2021-22 and 2022-23. What is the plan to address this deficit spending?**

We will be reviewing all aspects of operations to determine areas in which we may have the ability to reduce ongoing costs. We anticipate being able to reflect adjustments in the

first interim budget multi-year projection and will continue to fine-tune as we move forward through the budget cycle. As noted above under #10, some deficit spending is to be expected, using the stabilization reserve to accommodate flat LCFF funding.

- 12. The Marin County Office of Education's (MCOE) recommended budget for 2020-21 shows deficit spending of \$0.4 million in the restricted County School Service Fund. Will MCOE need to make contributions from unrestricted resources to support these expenditures?**

No, the restricted deficit spending will be covered by carry over balances from FY 2019-20.

- 13. Did MCOE receive any additional grants for FY 2020-21?**

Please see Attachment A for a listing of the grants included in MCOE's 2020-21 budget.

MCOE continues to seek grants to serve and support the students and districts of Marin. The 2020-21 budget includes just one new grant in the amount of \$120,000 through the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act to support the Alternative Education department. This grant is one-time funding.

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

Indirect costs are agency-wide, general management costs. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. General management costs are necessary for any program to exist. For instance, all programs use the Business and Personnel offices for services such as contracts, purchasing, payroll checks, and personnel management.

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

The 2020-21 indirect cost rate for the Marin County Office of Education is 11.96% . This is a slight decrease in our rate from the prior year. However, the rate is still on the high side and, in part, is a result of how many of our programs are not charged the full indirect cost

rate. For example, by agreement we have held the indirect cost rate charged to our special education severely handicapped program at 8%. This program constitutes a large portion of our budget (nearly a third). The net effect of undercharging the indirect for one program shifts the burden of indirect costs onto other programs of the budget.

- 15. The Governor's proposed budget includes a redirection of funding from the 2019-20 Budget Act to reduce the employer share of the California State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS) in the 2020-21 and 2021-22 years (and increase it in the subsequent years). Did MCOE include this relief in the budget?**

No, MCOE has not included the potential savings in the employer contribution rates proposed in the Governor's May Revision. Should the redirection of funds be included in the state adopted budget we will adjust the budget accordingly which we estimate will yield savings of approximately \$0.5 million.

- 16. Are there any major facility projects included in the budget for FY 2020-21 and/or on the horizon?**

The proposed budget for FY 2020/21 includes \$400K for facility projects.

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

The agreements for the Miller Creek superintendent and Nicasio School District business services continue for FY 2020-21 and are included in the proposed budget. There are no new agreements at this time. The agreements do not have any impact to the budget as the cost of the services are billed to the districts.

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

SchoolsRule Marin revenue for fiscal year 2020-21 is estimated to be \$0.5 million, a 50% reduction in comparison to 2019-20. The distributions to districts is expected to be \$363,000.

- 19. 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 \$1.9 million in the 2020-21 recommended budget from \$60 thousand in 2017-18.

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

The 2019-20 budget included Federal Every Student Succeeds Act (ESSA) School Improvement grant funding (CSI) for the Alternative Education programs in the amount of \$129,000 and a California Career Technical Educations Incentive (CTEIG) grant for \$424,000. Those grants are not funded for FY 2020-21. The CSI grant was funded based on California School Dashboard metrics and our Alternative Education program did not qualify and CTEIG is a competitive grant and our application was not selected.

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

MCOE provides medical, dental and vision benefits to eligible retirees and their dependents. MCOE pays for the smaller portion of these costs, with the balance paid by the retiree. Currently, there are five (5) retirees that receive this benefit; the annual cost to MCOE is about \$48,000.

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 due to the 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.

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

Grant Comparison 2019-20 to 2020-21 listing grants funded to MCOE is included in the budget binder as Attachment A.

**23. Which of our student programs have deficits and how much is Alternative Education?
What is our plan to address these?**

Marin's Community School

Across the Alternative Education Program budgets, there is a deficit of \$349,000, after providing support in the amount of \$208,000 from unrestricted carryover lottery funding, for the 2020-21 school year.

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 2020-21 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.

24. Will we be able to continue providing workshops in the COVID-19 environment?

The proposed budget for 2020-21 has been reduced by 40% in comparison to 2019-20, however, it is unclear if we will be able to conduct revenue generating workshops. We anticipate updating the budget at first interim once more information is known.

25. Does this budget include any vacant positions?

Yes, MCOE budget includes currently vacant positions. The total salaries and benefits budgeted for open positions is \$2.4 Million

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

We will provide superintendent services to Miller Creek School District and business services to Nicasio School District and the Rurals (Laguna and Lincoln Union). Outside of these continuing arrangements, we are actively pursuing shared services options with the districts where practicable and in alignment with our staff needs.

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

The Information Services (IS) department coordinated a major technology upgrade, the data center core equipment refresh, in fiscal year 2019-20. The total cost of the upgrade is \$637,000 to be paid over five (5) years starting in FY 2019-20. The recommended budget includes \$101,000 representing the second payment of the associated five (5) year lease.

28. What happened with the upgrade to the technology in our meeting rooms?

All upgrades were completed during the Shelter-in-Place, and vendors followed our protocols for operating inside the building. Both the Audio Visual and Data Refresh upgrade projects were completed prior to the full return of MCOE staff.

**Marin County Office of Education
Grants Comparison 2019-2020 to 2020-2021**

Attachment A

Grant	2019-20	2020-21	Grantor	2020-21 Personnel Costs
Education Services				
Early Childhood Education Quality Improvement Project Grant to support the Early Childhood Education Quality Improvement Project.	\$500,000	\$450,000	Marin Community Foundation	\$387,029
Pre K-3rd Grade Initiative Grant to support the coordination of PreK-3 rd Grade collaborative projects in four target districts.	\$460,000	\$414,000	Marin Community Foundation	\$183,048
College Access and Success Grant to support the design of a family cohort pilot for College Access and Success.	\$299,650	\$269,685	Marin Community Foundation	\$61,396
MCF - HAAS Grant The purpose of this grant is to provide trauma informed training to educators and create teams in local schools.	\$15,000	\$0	Marin Community Foundation	\$0
*MCF County-Wide Arts Grant to support a county-wide effort to integrate the arts across the curriculum.	\$112,624	\$101,362	Marin Community Foundation	\$89,976
*Williams and Flora Hewlett Foundation Grant to support a county-wide effort to integrate the arts across the curriculum.	\$42,000	\$37,800	Hewlett Foundation	\$8,848
*Marin Art Grant to support a county-wide effort to integrate the arts across the curriculum.	\$50,000	\$45,000	Marin Community Foundation	\$43,852
*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	\$280,555	First Five	\$246,081
County of Marin Grant for planning and coordination to implement a universal research-based kindergarten-screening tool.	\$107,291	\$96,562	County of Marin	\$55,489
Distance Learning Support Grant from CCEE to create a Marin County Distance Learning Portal to have various resources to support and maintain effective teaching and learning.	\$65,910	\$0	CCEE	\$0
Health Education Framework Project Grant to participate in four Regional Communities of Practice (CPs) with other COEs and community partners supporting health education in schools.	\$5,956	\$2,978	Orange County Dept of Education	\$28,825
Hewlett Equity Grant to support education equity to all students in the county.	\$50,000	\$25,000	Hewlett Foundation	\$0
CA Partnership of Science and Math Grant to support Science and Math education .	\$20,000	\$10,000	Contra Costa	\$0
Healthy Marin Partnership Funding to provide professional development and materials for teachers and administrators to better support students who have experienced or are experiencing adversity and/or trauma.	\$15,000	\$0	KP Financial / Sutter Health	\$0
*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.	\$106,386	\$0	Marin Community Foundation	\$0

**Marin County Office of Education
Grants Comparison 2019-2020 to 2020-2021**

Attachment A

Grant	2019-20	2020-21	Grantor	2020-21 Personnel Costs
Child Development Quality Improvement Activities Grant to support Child Care salary/retention Incentive.	\$64,654	\$64,654	Federal	\$0
Child Development Local Planning Councils Grant to access the needs for child care in the community and establish priorities for use of fund.	\$76,228	\$76,228	Federal	\$43,105
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 (ESSA).	\$129,311	\$0	Federal	\$0
Title IV A Student Support Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.	\$106,410	\$10,640	Federal	\$0
Title II Improving Teacher Quality Grant to prepare, train and recruit highly qualified teachers.	\$7,526	\$7,526	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.	\$44,627	\$44,627	Federal	\$0
Classified School Employee Grant Funding provided by Commission on Teacher Credentialing to provide financial assistance for current classified staff to become credentialed teachers.	\$91,537	\$80,400	State	\$13,674
HSS Framework Implementation Funding provided to 1) Shift to more advanced health education pedagogical practices and content through professional learning and resources and 2) Build a comprehensive system of support by building the capacity of COEs across the state.	\$51,017	\$51,017	State	\$16,228
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.	\$50,000	\$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	\$21,954
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	\$15,195
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.	\$63,814	\$63,814	State	\$18,735
Tobacco-Use Prevention Education (Prop 56) Local Assistance Funding to prevent and reduce the use of tobacco products by young people as currently described in CA Health and Safety Code Section 104420.	\$148,898	\$148,898	State	\$70,120

**Marin County Office of Education
Grants Comparison 2019-2020 to 2020-2021**

Attachment A

Grant	2019-20	2020-21	Grantor	2020-21 Personnel Costs
*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.	\$240,804	\$240,352	State	\$168,405
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.	\$197,849	\$197,849	State	\$67,836
*CARES Plus Child Signature Program Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.	\$72,828	\$0	First 5 Marin	\$0
Education Services Total	\$3,582,048	\$2,793,947		\$1,539,796
Special Education				
Dedication to Special Education To support the Technology Resource Center of Marin.	\$230,000	\$48,000	Dedication to Special Education (DSE)	\$32,172
Dedication to Special Education To support Special Education Programs county-wide.	\$86,000	\$86,000	Special Education Local Plan Area (SELPA)	\$62,068
IDEA Basic Local Assistance Entitlement, Part B Grant to provide revenue to support the expense of educating identified students with disabilities.	\$5,780,753	\$5,821,388	Federal	\$353,837
IDEA Preschool Grant, Part B Grant to provide funding for special education and services to children with disabilities ages three to five.	\$273,129	\$273,331	Federal	\$50,874
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	\$876,007	Federal	\$157,442
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.	\$371,275	\$361,130	Federal	\$0
Preschool Staff Development Grant to support local staff development for personnel working in infant and preschool programs that service children with disabilities.	\$1,406	\$1,406	Federal	\$0
IDEA Early Intervention Grant, Part C Grant to plan an implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.	\$252,596	\$252,596	Federal	\$223,527
Alternative Dispute Resolution Expansion Program Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.	\$14,601	\$14,601	Federal	\$13,041
Transition Partnership Program (TPP) Grant To provide vocational rehabilitation services to significantly disabled high school students.	\$85,600	\$85,600	California Department of Rehabilitation	\$67,409
Mental Health Services The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.	\$1,872,548	\$2,018,983	State	\$638,414

**Marin County Office of Education
Grants Comparison 2019-2020 to 2020-2021**

Attachment A

Grant	2019-20	2020-21	Grantor	2020-21 Personnel Costs
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>	\$129,015	\$129,015	State	\$115,234
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>	\$1,143,273	\$1,143,273	State	\$267,200
Special Education Totals	\$11,110,088	\$11,111,330		\$1,981,218
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>	\$273,267	\$273,267	County of Marin Probation Department	\$117,445
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>	\$146,086	\$146,086	Federal	\$58,686
Elementary and Secondary School Emergency Relief (ESSER) Fund <i>The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to address the impact of COVID-19 on elementary and secondary schools.</i>	\$0	\$120,306	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>	\$104,205	\$104,205	Federal	\$0
Alternative Education Totals	\$523,558	\$643,864		\$176,131
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>	\$424,554	\$0	State	\$0
K-12 Strong Workforce Program <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>	\$906,052	\$1,225,899	State	\$348,335
HASS <i>Provide support to teach work readiness skills and career exploration.</i>	\$35,000	\$35,000	Local Donation	\$32,008
College of Marin, AB86 <i>Grant to provide consulting service to prepare an inventory of Regional Programs for adults.</i>	\$140,000	\$140,000	College of Marin	\$114,407
ROP / STC Totals	\$1,505,606	\$1,400,899		\$494,750

**Marin County Office of Education
Grants Comparison 2019-2020 to 2020-2021**

Attachment A

<i>Grant</i>	<i>2019-20</i>	<i>2020-21</i>	<i>Grantor</i>	<i>2020-21 Personnel Costs</i>
Maintenance and Operations				
<i>SB117 COVID-19 Response Funds</i>				
<i>Public assistance for reimbursement for protective measures taken to respond to the COVID-19 emergency at the direction or guidance of the public health officials.</i>	\$5,383	\$0	State	\$0
<i>FEMA</i>				
<i>Public assistance for reimbursement for staff working as Disaster Service Workers in both the Emergency Operations Command Center as well as pop-up child-care centers and any other capacity that may arise in the course of the emergency.</i>	\$17,500	\$0	State	\$0
<i>Maintenance and Operations Totals</i>	\$22,883	\$0		\$0
Total	\$16,744,183	\$15,950,040		\$4,191,895

FUND SUMMARY

**Marin County Office of Education
2020-21 Budget
Fund Summary**

	Unrestricted	Restricted	Total
Revenues:			
LCFF Sources	11,904,835	7,391,408	19,296,243
Federal		2,323,960	2,323,960
State	111,746	6,654,398	6,766,144
Local	4,083,924	12,592,045	16,675,969
Total Revenues	16,100,505	28,961,811	45,062,316
Expenditures:			
Certificated	3,065,402	8,534,718	11,600,120
Classified	6,432,786	5,177,341	11,610,127
Benefits	4,096,706	6,882,777	10,979,483
Books & Supplies	611,910	459,228	1,071,138
Services	2,447,058	7,019,113	9,466,171
Capital Outlay	400,000	25,000	425,000
Other Outgo	1,928,711		1,928,711
Debt Service		101,376	101,376
Indirect	(2,233,302)	2,233,302	-
Total Expenditures	16,749,271	30,432,855	47,182,126
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses	(648,766)	(1,471,044)	(2,119,810)
Other Financing Sources/Uses:			
Interfund Transfer In	112,021		112,021
Interfund Transfer Out	826,277	-	826,277
Other Sources			
Other Uses			
Contributions	(1,097,782)	1,097,782	-
Total Other Financing Sources/Uses	(1,812,038)	1,097,782	(714,256)
Net Increase (Decrease) in Fund Balance	(2,460,804)	(373,262)	(2,834,066)
Fund Balance:			
BEGINNING BALANCE (Est)	30,878,139	4,744,623	35,622,762
BEGINNING BALANCE FIXED ASSET			
Ending Balance	28,417,335	4,371,361	32,788,696

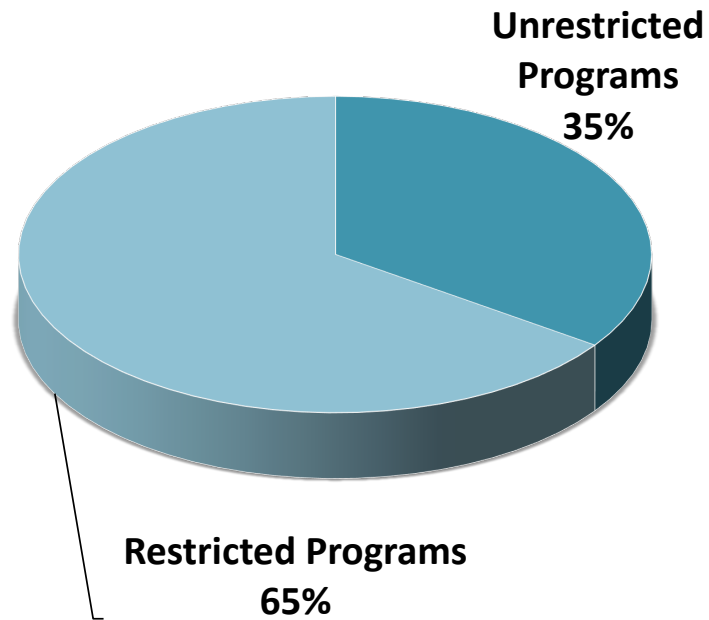
Marin County Office of Education
2020-21 Budget
General Fund Summary

	Student Services	District Services	Community Services	Statewide Services	COE Operations	Grand Total
Revenues:						
LCFF Sources	8,788,030	3,604,757			6,903,456	19,296,243
Federal	2,261,167	62,793				2,323,960
State	3,364,200	528,064		1,143,273	1,730,607	6,766,144
Local	13,268,938	1,806,457	48,000	736,481	816,093	16,675,969
Contributions	-	204,965			(204,965)	-
Interfund In					112,021	112,021
Total Revenues	27,682,335	6,207,036	48,000	1,879,754	9,357,212	45,174,337
Expenditures:						
Certificated	8,937,789	913,044		166,248	1,583,039	11,600,120
Classified	5,273,994	2,556,754	24,394	572,720	3,182,265	11,610,127
Benefits	6,111,833	1,392,646	7,779	278,755	3,188,470	10,979,483
Books & Supplies	355,630	308,998	142,000	17,440	247,070	1,071,138
Services	5,501,831	1,360,196	61,000	755,374	1,787,770	9,466,171
Capital Outlay	-		10,000		415,000	425,000
Other Outgo					1,928,711	1,928,711
Indirect	2,106,845	139,634		122,129	(2,368,608)	-
Debt Service		101,376				101,376
Interfund Out		-			826,277	826,277
Total Expenditures	28,287,922	6,772,648	245,173	1,912,666	10,789,994	48,008,403
<i>Excess (Deficiency) of Revenue Over Expenditure</i>	(605,587)	(565,612)	(197,173)	(32,912)	(1,432,782)	(2,834,066)
Fund Balance:						
BEGINNING FUND BALANCE (Est.)						35,622,762
Ending Balance						32,788,696
Components of Ending Fund Balance:						
Restricted						4,371,370
Committed for Stabilization Arrangements						24,044,881
Reserve for Economic Uncertainties						2,880,504
Unassigned/Unappropriated Amount						1,491,940

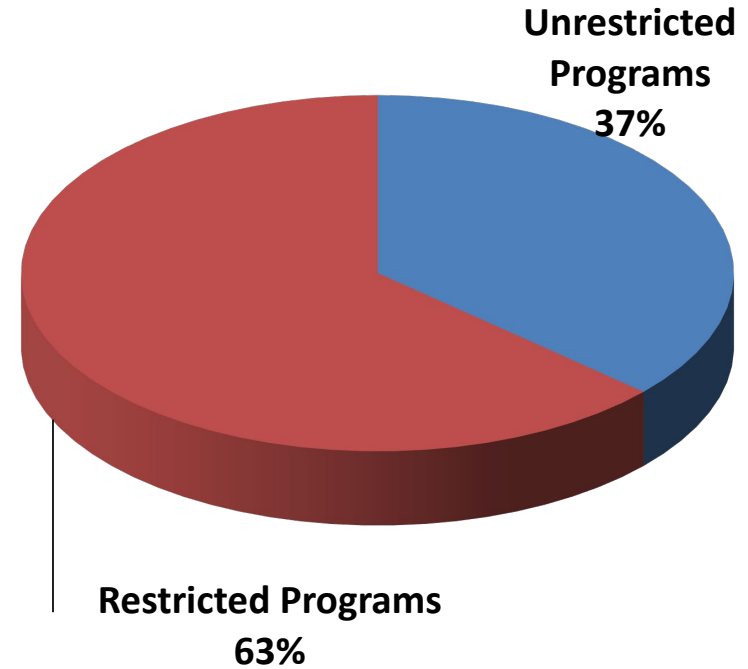
General Fund Summary Comparison

Expenditures by Source
2020-2021 Budget

2019-2020 Budget

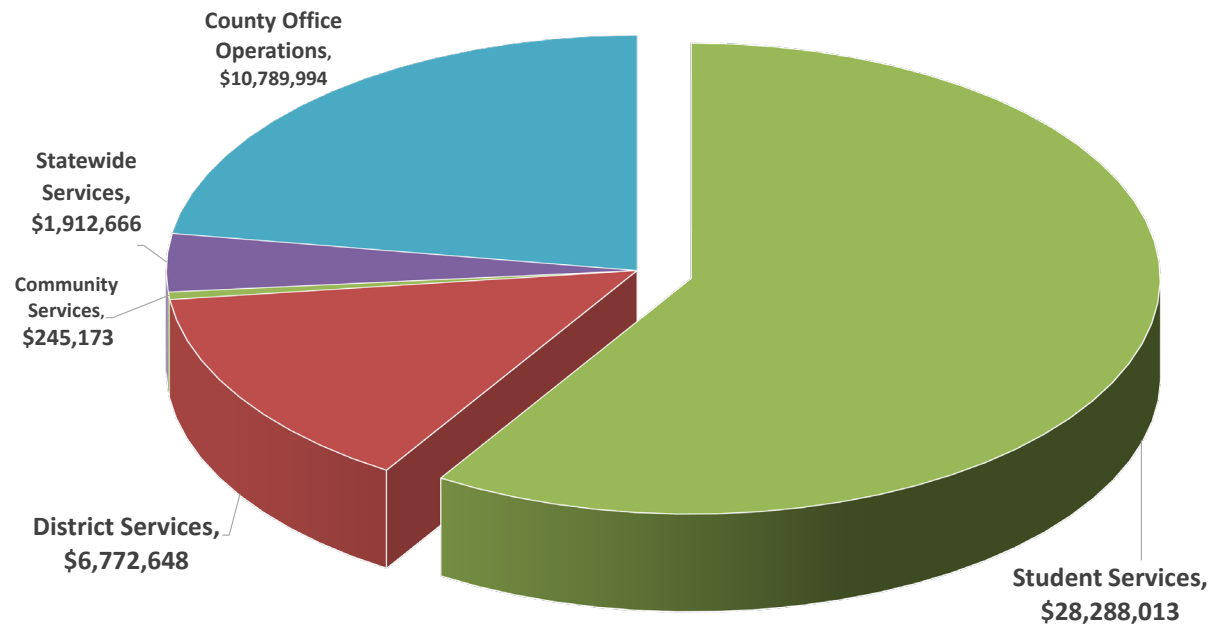


2020-2021 Budget



Marin County Office of Education

Expenditures by Department
2020-2021 Budget



Total \$48,008,494

STUDENT SERVICES

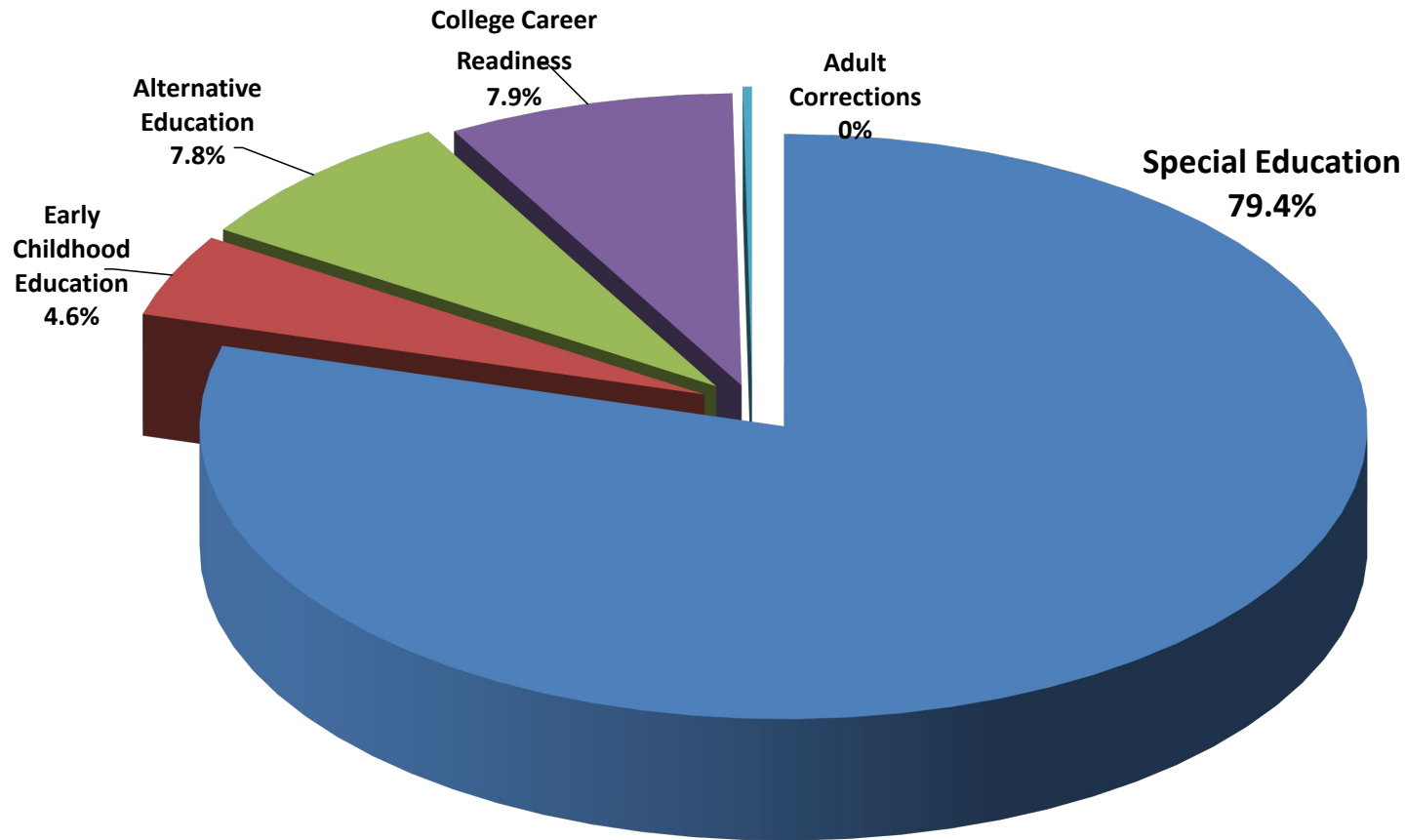
**Marin County Office of Education
2020-21 Budget
Student Programs**

	Special Education	Early Childhood Ed	Alternative Education	College Career Readiness	Adult In Corrections	Total
Revenues:						
LCFF Sources	7,003,713		1,003,470	780,847		8,788,030
Federal	1,890,570		370,597			2,261,167
State	2,092,255		46,046	1,225,899		3,364,200
Local	11,228,446	1,292,134	437,442	239,704	71,212	13,268,938
Contributions			-	-	-	-
Total Revenues	22,214,984	1,292,134	1,857,555	2,246,450	71,212	27,682,335
Expenditures:						
Certificated	7,545,241	335,201	725,282	287,995	44,068	8,937,787
Classified	4,104,056	310,424	314,642	537,489	7,383	5,273,994
Benefits	5,116,393	242,259	381,078	358,816	13,287	6,111,833
Books & Supplies	219,588	15,910	93,498	26,634		355,630
Services	3,914,350	254,687	532,618	800,176		5,501,831
Capital Outlay	-		-			-
Indirect	1,571,347	133,653	159,028	236,343	6,474	2,106,845
Total Expenditures	22,470,975	1,292,134	2,206,146	2,247,453	71,212	28,287,920
Excess (Deficiency) of Revenues over Expenditures	(255,991)	-	(348,591)	(1,003)	-	(605,585)

Student Programs

Expenditures by Source

2020-21 Budget



Total \$28,288,013

Special Education

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

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Special Education			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	6,815,534	-	7,002,713
LCFF Sources Total	6,815,534	-	7,002,713
Federal			
ALL OTHER FEDERAL REVENUES	79,100	-	85,600
SPEC ED-DISCRETIONARY GRANTS	555,749	10,354	543,988
SPEC ED-ENTITL PER UDC (IDEA)	1,320,603	-	1,260,982
Federal Total	1,955,452	10,354	1,890,570
State			
ALL OTHER STATE REVENUES	1,080,715	479,108	1,022,287
OTHER STATE APPORT-CURR YEAR	1,068,679	1,326,423	1,069,968
State Total	2,149,394	1,805,531	2,092,255
Local			
ALL OTHER FEES AND CONTRACTS	2,682,191	319,106	1,300,772
ALL OTHER LOCAL REVENUES	94,913	4,729	182,015
TSF OF APPORT FROM DIST/CH SCH	9,485,918	4,098,970	9,745,659
Local Total	12,263,022	4,422,805	11,228,446
Revenues Total	23,183,402	6,238,690	22,213,984
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	75,792	75,792	78,066
CERT PUPIL SUPPORT ~ REGULAR	956,194	632,554	890,757
CERTIFICATED TEACHER ~ REGULAR	5,799,787	5,448,905	5,912,349
CERTIFICATED TEACHER~EXTRA DTY	20,000	456	20,000
COORDINATOR/PROGRAM MANAGER	576,712	576,870	590,845
DIRECTOR	157,256	157,256	161,975
MCOE SALARY SAVINGS	(462,063)	-	(263,285)
OTHER CERT SUPVS & ADMIN SALAR	30,274	36,959	40,976
PROFESSIONAL EXPERT	41,758	54,343	23,558
TEACHER SUBSTITUTE ~ ILLNESS	-	6,984	-
TEACHER SUBSTITUTES	90,000	56,482	90,000
Certificated Total	7,285,710	7,046,601	7,545,241
Classified			
CLASSIFIED SUPPORT ~ OVERTIME	-	2,870	3,500
CLASSIFIED SUPPORT ~ REGULAR	61,431	52,208	65,590
CLERICAL & OFFICE ~ EXTRA HIRE	2,000	14,347	11,000
CLERICAL & OFFICE ~ OVERTIME	2,000	3,076	2,000
INSTRUCTIONAL AIDE ~ OVERTIME	-	100	-
INSTRUCTIONAL AIDE ~ REGULAR	3,540,009	3,018,384	3,442,749
INSTRUCTIONAL AIDE~EXTRA DUTY	-	22	-
INSTRUCTIONAL AIDE~EXTRA HIRE	52,500	40,616	41,500
INSTRUCTIONAL AIDES - SUBS	215,000	146,848	196,000
LVN	127,502	109,113	131,965
MCOE SALARY SAVINGS	(419,260)	-	(631,900)
OCCUPATIONAL THERAPISTS	321,558	254,278	324,761

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
OTHER CLASSIFIED SALARIES	10,500	7,487	8,328
OTHER SUPPORT SALARIES	48,273	48,274	49,771
PROFESSIONAL EXPERT	107,309	110,830	99,586
SECRETARIAL SALARIES	393,400	310,634	359,206
Classified Total	4,462,222	4,119,087	4,104,056
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	2,100	1,925	2,100
CASH IN LIEU CERTIFICATED	7,920	9,900	10,800
CASH IN LIEU CLASSIFIED	4,680	3,300	3,600
HEALTH & WELFARE CERTIFICATED	769,764	694,127	802,379
HEALTH & WELFARE CLASSIFIED	1,341,325	962,700	1,484,389
MCOE CERT SALARY SAVINGS	-	-	(44,993)
MCOE CLASS SALARY SAVINGS	(415,986)	-	(431,057)
MEDICARE - CERTIFICATED	112,359	96,171	107,842
MEDICARE - CLASSIFIED	69,003	57,728	68,750
OPEB ACTIVE EMPLOYEE-CERTIFICA	13,049	10,372	12,724
OPEB ACTIVE EMPLOYEE-CLASSIFIED	22,118	16,870	20,381
OPEB ALLOCATED - CERTIFICATED	17,775	15,064	17,980
OPEB ALLOCATED - CLASSIFIED	10,374	7,993	10,159
PERS ~ CERTIFICATED POSITIONS	-	54,820	63,412
PERS ~ CLASSIFIED POSITIONS	940,979	751,383	1,072,275
SOCIAL SECURITY (OASDI) ~ CERT	-	18,708	17,336
SOCIAL SECURITY (OASDI)~CLASSI	294,708	241,592	293,173
STRS ~ CERTIFICATED POSITIONS	1,320,580	1,135,179	1,395,742
STRS ~ CLASSIFIED POSITIONS	-	5,544	-
UNEMPLOYMENT INS ~ CLASSIFIED	2,393	2,034	22,454
UNEMPLOYMENT INS CERTIFICATED	3,889	3,525	3,784
WORKERS COMP ~ CERTIFICATED	150,236	136,264	111,914
WORKERS COMP ~ CLASSIFIED	92,403	79,329	71,340
Benefits Total	4,759,669	4,304,528	5,116,484
Books & Supplies			
CLASSROOM SUPPLIES	17,615	4,220	2,000
MATERIALS & SUPPLIES	153,198	79,072	187,088
NONCAPITALIZED EQUIPMENT	24,390	4,385	25,000
OFFICE SUPPLIES	4,500	4,500	5,000
PRINTER TONER	500	-	500
Books & Supplies Total	200,203	92,177	219,588
Services			
ADVERTISING	2,000	1,000	-
BUILDING REPAIR	550	550	1,500
CABLE/SATELLITE	10,000	13,001	10,000
CELL PHONES	1,000	6	1,000
COMPUTER LEASE	38,906	34,062	38,906
CONFERENCES	25,468	2,365	4,256
COPIER CHARGES (COPIES)	5,000	1,657	5,000
DISPOSAL/GARBAGE REMOVAL	1,600	1,328	1,600
DUES & MEMBERSHIPS	1,700	1,240	1,700

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
ELECTRICAL	1,250	-	1,250
ELECTRICITY	27,000	24,026	28,000
EQUIPMENT REPAIR	1,225	1,017	2,000
FIELD TRIPS	8,648	1,584	6,500
LANDSCAPING	22,996	22,418	-
LAUNDRY/CLEANING	4,500	2,700	4,900
LEGAL SERVICE	2,000	1,000	1,000
MAINTENANCE CONTRACTS/EQUIPMEN	22,218	23,917	32,617
MILEAGE	60,325	38,721	55,503
NPA CONTRACTS	882,044	698,317	40,000
NPS CONTRACTS	1,750,000	1,680,000	1,695,952
OTHER CONSULTANTS	32,304	28,266	30,992
OTHER CONTRACT SERVICES	571,809	272,881	382,357
OTHER FEES	28,700	22,774	29,093
OTHER LEASES/RENTALS	190,987	190,346	197,080
OTHER REPAIRS	3,410	3,401	3,000
OTHER SERVICES	5,895	-	-
OUTSIDE PRINTING	2,200	1,369	2,000
PAYMENTS TO DISTRICTS	-	-	123,916
PERSONNEL AGENCIES	31,500	28,099	28,500
PEST CONTROL	5,100	5,096	5,100
POSTAGE	2,000	1,453	2,500
PROF/CONSLTG SVCS & OPER EXPEN	329,315	-	87,168
PROFESSIONAL CONSULTING SVCS	12,035	10,500	-
SEWER	1,500	1,372	1,800
SPURR	2,000	1,623	2,000
SUBAGREEMENT FOR SERVICE	1,041,837	-	1,069,448
TELEPHONE	11,900	8,439	12,412
WATER	3,600	4,160	4,800
WORKSHOP FEES	500	-	500
Services Total	5,145,022	3,128,688	3,914,350
Capital Outlay			
ARCHITECTURAL FEES	500	-	-
ARCHITECTURAL FEES-LAND IMPRV	30,000	-	-
BUILDINGS & IMPROVEMNT OF BLDG	223,627	174,657	-
CONSTRUCTION MANAGEMENT FEES	14,803	9,896	-
CONSTRUCTION MGMT FEE-LAND IMP	14,052	-	-
INSPECTIONS	28,867	27,006	-
LAND IMPROVEMENTS	187,866	37,381	-
OTH CONSTR CONTIGCY-LAND IMPRV	21,121	2,604	-
OTHER FEES	18,752	2,050	-
PERMANENT CONSTRUCTION	77,803	48,500	-
PROJECT CONTINGENCY	18,505	-	-
TESTING COSTS	8,000	3,624	-
Capital Outlay Total	643,896	305,718	-
Indirect			
INDIRECT COSTS CHARGES	1,679,385	-	1,571,347

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Indirect Total	1,679,385	-	1,571,347
Expenditures Total	24,176,107	18,996,799	22,471,066

Early Childhood Education

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

Assessment:

- Assess *needs* of ECE programs and early care and education staff through annual surveys, evaluations, and data collection from research-based, valid and reliable assessment tools;
- Use data to inform department's focus, process, strategies and supports including professional development, technical assistance and coaching;
- Assess quality and track growth of educators and programs using valid and reliable tools such as: CLASS; Environmental Rating Scales (ERS); Inclusive Classroom Profile (ICP); Program Administration Scale (PAS); Teaching Pyramid Observation Tool (TPOT);
- Support use of EduSnap data in preschool classrooms;
- Provide training in Spanish and English on assessment tools to all site staff;
- Maintain iPinwheel data base of all staff, sites, and programs in Marin Quality Counts (MQC); and
- Quality Rating and Monitoring (based on State Quality Rating and Improvement System (QRIS) Matrix).

Professional Development, Training and Technical Assistance:

- Provide high quality professional development by national, local and staff experts;
- Technical assistance and training to ECE program leaders on iPinwheel database; Quality Improvement Ratings and Systems Improvement, CLASS, ERS, ICP and TPOT;
- Training of educators and administrators on child assessment (observation and developmental screening) tools: Desired Results Development Profile 2015 (DRDP2015) and Ages and Stages Questionnaire (ASQ) and Ages and Stages Questionnaire Social Emotional (ASQ-SE).
- Provide assistance to school districts with PreK and TK classrooms on program development, curriculum and alignment, funding terms and regulations for public school programs, grant applications for preschool programs; and
- Facilitates and offers technical assistance and training to educators and administrators on inclusion preschool practices.

Coaching:

- Provide practice and relationship-based coaching for Early Childhood educators and caregivers in Marin Quality Counts (MQC) early care and education programs; and
- Support coaches' professional development through County-Wide and Regional Coaching workshops, meetings, trainings and learning communities; and
- Coaches area authorized, experienced, highly qualified experts in the field.

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Early Childhood Education			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	51,017	5,450	51,017
ALL OTHER LOCAL REVENUES	1,548,912	1,185,882	1,241,117
Local Total	1,599,929	1,191,332	1,292,134
Revenues Total	1,599,929	1,191,332	1,292,134
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	22,554	22,480	-
COORDINATOR/PROGRAM MANAGER	384,125	384,125	343,858
DIRECTOR	-	-	26,179
MCOE SALARY SAVINGS	-	-	(34,834)
Certificated Total	406,679	406,605	335,203
Classified			
ACCOUNTING SUPPORT SALARIES	1,855	1,863	3,893
CLASS SUPV & ADM SALARY~OTHER	165,346	170,021	169,538
CLERICAL & OFFICE ~ EXTRA HIRE	1,376	752	1,000
CLERICAL & OFFICE ~ OVERTIME	2,130	1,374	2,000
PROFESSIONAL EXPERT	147,932	106,173	47,683
SECRETARIAL SALARIES	107,608	106,025	86,310
Classified Total	426,247	386,208	310,424
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	550	550
HEALTH & WELFARE CERTIFICATED	34,351	34,618	32,887
HEALTH & WELFARE CLASSIFIED	45,241	41,116	48,138
MCOE CERT SALARY SAVINGS	-	-	(9,825)
MEDICARE - CERTIFICATED	5,897	5,776	5,369
MEDICARE - CLASSIFIED	6,179	4,965	4,505
OPEB ACTIVE EMPLOYEE-CERTIFICA	507	507	455
OPEB ACTIVE EMPLOYEE-CLASSIFIED	881	692	840
OPEB ALLOCATED - CERTIFICATED	960	929	878
OPEB ALLOCATED - CLASSIFIED	645	615	620
PERS ~ CLASSIFIED POSITIONS	66,510	35,449	47,739
SOCIAL SECURITY (OASDI)~CLASSI	20,540	15,250	13,021
STRS ~ CERTIFICATED POSITIONS	69,544	69,390	68,089
STRS ~ CLASSIFIED POSITIONS	16,236	16,869	18,393
UNEMPLOYMENT INS ~ CLASSIFIED	212	173	162
UNEMPLOYMENT INS CERTIFICATED	204	204	190
WORKERS COMP ~ CERTIFICATED	7,884	7,893	5,573
WORKERS COMP ~ CLASSIFIED	8,251	6,697	4,675
Benefits Total	284,042	241,693	242,259
Books & Supplies			
MATERIALS & SUPPLIES	33,205	26,117	7,410
NONCAPITALIZED EQUIPMENT	1,000	-	-
PRINTER TONER	1,500	-	500
SOFTWARE	5,000	-	8,000

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Books & Supplies Total	40,705	26,117	15,910
Services			
CONFERENCES	22,500	4,090	6,600
COPIER CHARGES (COPIES)	6,250	2,639	4,750
DUES & MEMBERSHIPS	550	-	-
INTERNET	2,000	1,804	2,545
MEETINGS	2,295	440	1,000
MILEAGE	4,050	2,456	3,000
OTHER CONTRACT SERVICES	611,735	435,778	233,342
OTHER FEES	125	125	-
OTHER LEASES/RENTALS	150	-	150
OUTSIDE PRINTING	3,070	126	-
PERSONNEL AGENCIES	10,622	10,122	2,000
POSTAGE	280	139	400
WORKSHOP FEES	900	598	900
Services Total	664,527	458,317	254,687
Indirect			
INDIRECT COSTS CHARGES	205,607	-	133,653
Indirect Total	205,607	-	133,653
Expenditures Total	2,027,807	1,518,940	1,292,136

Alternative Education

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Alternative Education			
Revenues			
LCFF Sources			
EDUCATION PROTECTION ACCOUNT	10,082	5,886	10,408
LCFF TRANSFERS	1,410,301	-	993,062
LCFF Sources Total	1,420,383	5,886	1,003,470
Federal			
ALL OTHER FEDERAL REVENUES	473,437	258,448	370,597
Federal Total	473,437	258,448	370,597
State			
STATE LOTTERY REVENUE	66,744	45,484	46,046
State Total	66,744	45,484	46,046
Local			
ALL OTHER LOCAL REVENUES	354,267	84,380	299,267
ALL OTHER TRF FROM DIST/CH SCH	141,044	-	138,175
Local Total	495,311	84,380	437,442
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	12,225	-
Contributions Total	-	12,225	-
Revenues Total	2,455,875	406,423	1,857,555
Expenditures			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	408,295	408,295	337,718
CERTIFICATED TEACHER~EXTRA DTY	108,625	80,928	100,000
COORDINATOR/PROGRAM MANAGER	269,428	269,428	277,514
PROFESSIONAL EXPERT	14,586	10,005	4,050
TEACHER SUBSTITUTES	9,058	8,461	6,000
Certificated Total	809,992	777,117	725,282
Classified			
BUSINESS EDUCATION LIAISON	14,256	14,483	15,323
CLASS ASSIST SUPERINTENDENT	22,510	22,510	23,161
CLASSIFIED SUPPORT ~ OVERTIME	4,000	3,000	4,000
CLASSIFIED SUPPORT ~ REGULAR	14,340	14,345	14,792
CLERICAL & OFFICE ~ OVERTIME	493	1,177	300
INSTRUCTIONAL AIDE~EXTRA HIRE	-	-	-
INSTRUCTIONAL AIDES - SUBS	6,300	8,459	6,300
OTHER SUPPORT SALARIES	21,098	13,121	12,298
PROFESSIONAL EXPERT	14,700	14,700	20,100
SECRETARIAL SALARIES	105,998	106,518	113,999
SUPERVISOR	84,488	84,488	104,369
Classified Total	288,183	282,801	314,642
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	300	550	598
HEALTH & WELFARE CERTIFICATED	79,032	77,356	70,237
HEALTH & WELFARE CLASSIFIED	41,091	36,956	50,401
MEDICARE - CERTIFICATED	11,824	11,005	10,527
MEDICARE - CLASSIFIED	4,103	3,974	4,574

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
OPEB ACTIVE EMPLOYEE-CERTIFICA	1,259	956	1,177
OPEB ACTIVE EMPLOYEE-CLASSIFIED	665	646	701
OPEB ALLOCATED - CERTIFICATED	1,607	1,439	1,568
OPEB ALLOCATED - CLASSIFIED	619	579	686
PERS ~ CERTIFICATED POSITIONS	-	9,410	-
PERS ~ CLASSIFIED POSITIONS	56,886	50,368	71,369
SOCIAL SECURITY (OASDI) ~ CERT	-	2,967	-
SOCIAL SECURITY (OASDI)~CLASSI	17,293	16,228	18,906
STRS ~ CERTIFICATED POSITIONS	138,013	118,889	133,457
UNEMPLOYMENT INS ~ CLASSIFIED	141	138	169
UNEMPLOYMENT INS CERTIFICATED	408	385	389
WORKERS COMP ~ CERTIFICATED	15,821	14,936	11,570
WORKERS COMP ~ CLASSIFIED	5,489	5,345	4,749
Benefits Total	374,551	352,127	381,078
Books & Supplies			
APPRVD TEXTBOOKS & CORE CURR M	1,000	204	1,000
BOOKS AND REFERENCE MATERIALS	24	24	1,000
CLASSROOM SUPPLIES	29,161	11,801	30,161
MATERIALS & SUPPLIES	59,791	40,526	53,137
NONCAPITALIZED EQUIPMENT	2,341	2,341	3,000
OFFICE SUPPLIES	1,000	-	1,000
PRINTER TONER	4,000	-	4,000
WORKSHOP SUPPLIES	186	714	200
Books & Supplies Total	97,503	55,610	93,498
Services			
CABLE/SATELLITE	3,000	2,403	1,500
COMPUTER LEASE	-	-	5,042
CONFERENCES	14,109	4,717	8,000
COPIER CHARGES (COPIES)	1,000	655	1,500
DISPOSAL/GARBAGE REMOVAL	1,800	1,002	1,800
DUES & MEMBERSHIPS	2,140	2,140	2,140
ELECTRICITY	14,000	9,326	14,000
EQUIPMENT REPAIR	1,672	1,000	2,400
FIELD TRIPS	18,000	7,055	15,200
MAINTENANCE CONTRACTS/EQUIPMEN	7,396	8,952	12,500
MILEAGE	400	-	400
OTHER CONTRACT SERVICES	143,534	119,016	63,824
OTHER FEES	1,000	325	555
OTHER LEASES/RENTALS	1,000	840	1,000
OTHER REPAIRS	1,532	1,434	2,500
POSTAGE	600	544	900
PROF/CONSLTG SVCS & OPER EXPEN	650	-	107,454
SEWER	750	-	675
SPURR	750	411	750
SUBAGREEMENT FOR SERVICE	292,387	276,777	282,528
TELEPHONE	1,500	209	1,500
TRANSFERS OF DIRECT COSTS	-	-	-

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
WATER	1,500	1,430	2,450
WORKSHOP FEES	1,500	796	4,000
Services Total	510,220	439,032	532,618
Capital Outlay			
EQUIPMENT	70,599	71,344	-
TECHNOLOGY IMPROVEMENT	68,000	67,951	-
Capital Outlay Total	138,599	139,295	-
Indirect			
INDIRECT COSTS CHARGES	166,231	-	159,028
Indirect Total	166,231	-	159,028
Expenditures Total	2,385,279	2,045,982	2,206,146

Regional Occupational Program & School to Career Partnership

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

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

The Marin County ROP, in partnership with Marin high school districts, applied for and received a substantial grant to support CTE in Marin County schools. The K-12 Strong Workforce Program (K-12 SWP) represents ongoing funding that will support career pathways, ROP classes, career academies, work-based learning, and many other CTE learning opportunities. The Marin County ROP intends to apply for this funding each year to help sustain and grow CTE in Marin County schools, though the potential for future CTE funding will be severely limited by the budget challenges brought on by the COVID-19 pandemic.

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
College & Career Readiness (CCR)			
Revenues			
LCFF Sources			
LCFF TRANSFERS	791,712		780,847
LCFF Sources Total	791,712		780,847
State			
ALL OTHER STATE REVENUES	1,330,606	1,054,545	1,225,899
State Total	1,330,606	1,054,545	1,225,899
Local			
ALL OTHER FEES AND CONTRACTS	129,409	-	64,704
ALL OTHER LOCAL REVENUES	185,000	180,541	175,000
Local Total	314,409	180,541	239,704
Contributions			
CONTRIBUTIONS FR UNRESTR REV	-	-	-
Contributions Total	-	-	-
Revenues Total	2,436,727	1,235,086	2,246,450
Expenditures			
Certificated			
CERTIFICATED TEACHER ~ REGULAR	52,093	29,974	54,900
COORDINATOR/PROGRAM MANAGER	144,965	144,951	148,696
DIRECTOR	103,622	103,622	53,259
MCOE SALARY SAVINGS	(15,537)	-	-
PROFESSIONAL EXPERT	35,140	27,845	30,140
TEACHER SUBSTITUTES	1,000	-	1,000
Certificated Total	321,283	306,392	287,995
Classified			
ACCOUNTING SUPPORT SALARIES	-	-	3,893
BUSINESS EDUCATION LIAISON	186,802	169,758	197,552
CLASS ASSIST SUPERINTENDENT	39,494	39,494	40,632
CLASS SUPV & ADM SALARY~OTHER	-	-	11,136
CLASSIFIED SUPPORT~EXTRA HIRE	1,500	-	-
CLERICAL & OFFICE ~ OVERTIME	500	1,627	500
MCOE SALARY SAVINGS	-	-	(39,299)
PROFESSIONAL EXPERT	36,910	38,850	37,032
SECRETARIAL SALARIES	49,049	50,027	51,598
SUPERVISOR	239,167	244,452	234,445
Classified Total	553,422	544,208	537,489
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	1,051	963	1,050
CASH IN LIEU CLASSIFIED	3,600	3,300	3,600
HEALTH & WELFARE CERTIFICATED	33,751	17,026	28,333
HEALTH & WELFARE CLASSIFIED	70,228	57,348	109,730
MCOE CLASS SALARY SAVINGS	-	-	(18,494)
MEDICARE - CERTIFICATED	5,032	4,301	4,180
MEDICARE - CLASSIFIED	6,741	7,771	7,111
OPEB ACTIVE EMPLOYEE-CERTIFICA	472	441	422
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,648	1,302	1,688

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
OPEB ALLOCATED - CERTIFICATED	708	618	610
OPEB ALLOCATED - CLASSIFIED	1,406	1,123	1,491
PERS ~ CERTIFICATED POSITIONS	20,436	20,436	12,080
PERS ~ CLASSIFIED POSITIONS	80,262	66,432	92,669
SOCIAL SECURITY (OASDI) ~ CERT	4,944	7,600	2,472
SOCIAL SECURITY (OASDI)~CLASSI	24,211	22,700	24,261
STRS ~ CERTIFICATED POSITIONS	38,834	25,133	43,193
STRS ~ CLASSIFIED POSITIONS	25,160	26,062	30,952
UNEMPLOYMENT INS ~ CLASSIFIED	263	269	294
UNEMPLOYMENT INS CERTIFICATED	175	148	148
WORKERS COMP ~ CERTIFICATED	6,727	5,752	4,338
WORKERS COMP ~ CLASSIFIED	10,545	10,500	8,688
Benefits Total	336,194	279,225	358,816
Books & Supplies			
BOOKS AND REFERENCE MATERIALS	7,020	4,451	-
MATERIALS & SUPPLIES	35,099	16,939	26,384
NONCAPITALIZED EQUIPMENT	1,450	1,447	-
SOFTWARE	-	-	-
WORKSHOP SUPPLIES	250	245	250
Books & Supplies Total	43,819	23,082	26,634
Services			
CONFERENCES	1,836	781	1,132
COPIER CHARGES (COPIES)	800	370	800
DUES & MEMBERSHIPS	272	-	272
EQUIPMENT REPAIR	600	-	600
MEETINGS	1,000	-	-
MILEAGE	1,600	317	1,600
OTHER CONTRACT SERVICES	205,695	168,105	534,280
OTHER FEES	779	75	779
OTHER LEASES/RENTALS	-	-	-
OUTSIDE PRINTING	2,160	525	2,160
POSTAGE	260	67	260
PROF/CONSLTG SVCS & OPER EXPEN	48,877	-	257,768
SUBAGREEMENT FOR SERVICE	744,902	769,257	-
TELEPHONE	300	210	300
WORKSHOP FEES	225	-	225
Services Total	1,009,306	939,707	800,176
Indirect			
INDIRECT COSTS CHARGES	240,065	-	236,343
Indirect Total	240,065	-	236,343
Expenditures Total	2,504,089	2,092,614	2,247,453

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Adult			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	-	-	71,212
Local Total	-	-	71,212
Contributions			
CONTRIBUTIONS FR UNRESTR REV	71,855	-	-
Contributions Total	71,855	-	-
Revenues Total	71,855	-	71,212
Expenditures			
Certificated			
CERTIFICATED TEACHER~EXTRA DTY	44,068	18,600	44,068
PROFESSIONAL EXPERT	-	-	-
Certificated Total	44,068	18,600	44,068
Classified			
CLERICAL & OFFICE ~ OVERTIME	-	65	-
SECRETARIAL SALARIES	6,445	6,830	7,383
Classified Total	6,445	6,895	7,383
Benefits			
HEALTH & WELFARE CERTIFICATED	1,184	1,163	-
HEALTH & WELFARE CLASSIFIED	1,152	1,066	1,459
MEDICARE - CERTIFICATED	639	270	639
MEDICARE - CLASSIFIED	93	100	108
OPEB ACTIVE EMPLOYEE-CLASSIFIED	19	19	20
OPEB ALLOCATED - CLASSIFIED	15	15	18
PERS ~ CLASSIFIED POSITIONS	1,271	1,347	1,675
SOCIAL SECURITY (OASDI)~CLASSI	400	426	458
STRS ~ CERTIFICATED POSITIONS	9,029	-	8,109
UNEMPLOYMENT INS ~ CLASSIFIED	3	3	4
UNEMPLOYMENT INS CERTIFICATED	22	9	22
WORKERS COMP ~ CERTIFICATED	858	361	663
WORKERS COMP ~ CLASSIFIED	125	133	112
Benefits Total	14,810	4,912	13,287
Indirect			
INDIRECT COSTS CHARGES	6,532	-	6,474
Indirect Total	6,532	-	6,474
Expenditures Total	71,855	30,407	71,212

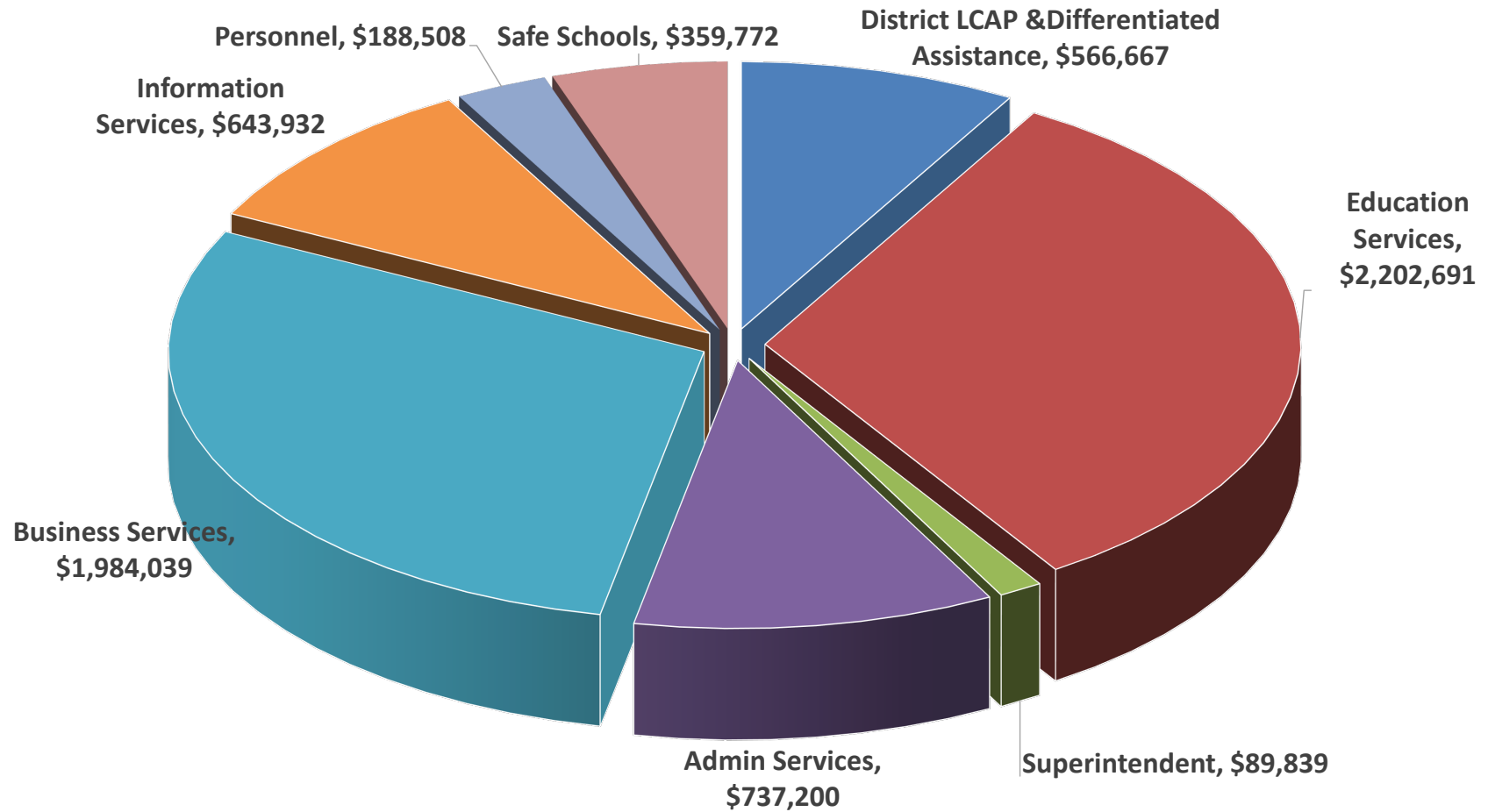
DISTRICT SERVICES

**Marin County Office of Education
2020-21 Budget
District Support Services**

	System of Support	Ed Services	Super-intendent	Admin Services	Business Services	Info Services	Personnel	Safe Schools	Total
Revenues:									
LCFF Sources	566,667	709,856	89,839	94,048	1,955,839		188,508		3,604,757
Federal	-	62,793							62,793
State		528,064							528,064
Local	-	873,764		431,197	28,200	473,296		-	1,806,457
Contributions		28,214				176,751			204,965
Total Revenues	566,667	2,202,691	89,839	525,245	1,984,039	650,047	188,508	-	6,207,036
Expenditures:									
Certificated	159,238	431,686		259,986				62,134	913,044
Classified	112,788	482,206	63,182	282,069	1,208,981	231,036	132,187	44,305	2,556,754
Benefits	95,930	341,546	26,657	195,145	538,194	96,520	56,321	42,333	1,392,646
Books & Supplies	15,000	41,524		-	29,474	18,000		205,000	308,998
Services	183,711	766,095		-	207,390	197,000		6,000	1,360,196
Indirect	-	139,634							139,634
Debt Service						101,376			101,376
Interfund Out		-							-
Total Expenditures	566,667	2,202,691	89,839	737,200	1,984,039	643,932	188,508	359,772	6,772,648
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(211,955)	-	6,115	-	(359,772)	(565,612)

District Services

Expenditures by Source
2020-2021 Budget



Total \$6,772,648

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County in the areas of professional learning, community engagement and accountability. Our goal is to build and extend collaboration within and across districts and schools, enhance leadership, provide support for effective instructional change and improve student achievement for each student countywide. The department continues to:

- Collaborate and provide leadership for districts in the areas of curriculum and instruction with an emphasis on equitable access and ensuring specific student groups supported and emphasized.
- Provide guidance on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Intentionally guide integration of culturally relevant practices into all content areas and strive for interdisciplinary connections.
- Provide support for continued understanding of accountability measures such as the California School Dashboard, California Assessment of Student Performance and Progress (CAASPP and CAA) and English Language Proficiency Assessment for California (ELPAC).
- Provide and procure opportunities for high quality professional learning in a myriad of formats (cohort method, direct service, grant focused, virtual, distance learning, and video) that encourages collaborative and targeted learning that is relevant and based upon best practices and the needs of the districts.
- Offer and expand countywide networks designed to facilitate communication and increased collaboration and promote strategic planning for administrators, coaches, collaborative teams, instructional specialists, and district office personnel.
- Provide support for 18 districts and schools that qualify for Differentiated Assistance and Comprehensive Support and Improvement as well as offer all districts workshops on the Continuous Improvement Cycle and the pedagogy and practices linked to the Science of Improvement.
- Facilitate and participate in the Innovative Learning Team of Marin (ILT-M) working with curriculum and instruction leads from each district to align our work with defined countywide initiatives.
- Maintain the Consolidated Application, Local Control and Accountability Plan (LCAP), School Accountability Report Card (SARC), and LCAP Federal Addendum.
- Maintain and coordinate the standardized testing (CAASPP, CAA, ELPAC, PFT) for the students who attend the MCOE programs.

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
System of Support			
Revenues			
LCFF Sources			
LCFF STATE AID-CURR YEAR	600,000	-	566,667
LCFF TRANSFERS	-	-	-
LCFF Sources Total	600,000	-	566,667
Federal			
ALL OTHER FEDERAL REVENUES	25,400	4,071	-
Federal Total	25,400	4,071	-
Local			
ALL OTHER FEES AND CONTRACTS	-	16,000	-
Local Total	-	16,000	-
Revenues Total	625,400	20,071	566,667
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	11,277	11,240	-
COORDINATOR/PROGRAM MANAGER	115,308	113,677	71,975
DIRECTOR	175,039	176,012	87,263
Certificated Total	301,624	300,929	159,238
Classified			
ACCOUNTING SUPPORT SALARIES	13,187	13,175	14,264
BUSINESS MANAGER	26,440	26,444	28,539
CLASS ASSIST SUPERINTENDENT	34,890	34,840	35,902
CLERICAL & OFFICE ~ OVERTIME	-	884	-
PROFESSIONAL EXPERT	450	450	450
SECRETARIAL SALARIES	8,357	7,936	16,719
SUPERVISOR/ACCOUNTANT	15,638	15,639	16,914
Classified Total	98,962	99,368	112,788
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	275	-
CAR ALLOWANCE CLASSIFIED BEN	300	775	-
HEALTH & WELFARE CERTIFICATED	24,682	23,561	13,260
HEALTH & WELFARE CLASSIFIED	10,584	10,028	12,730
MEDICARE - CERTIFICATED	4,373	4,288	2,310
MEDICARE - CLASSIFIED	1,435	1,428	1,636
OPEB ACTIVE EMPLOYEE-CERTIFICA	346	345	182
OPEB ACTIVE EMPLOYEE-CLASSIFIED	152	150	174
OPEB ALLOCATED - CERTIFICATED	714	675	378
OPEB ALLOCATED - CLASSIFIED	233	218	266
PERS ~ CLASSIFIED POSITIONS	19,428	19,064	25,580
SOCIAL SECURITY (OASDI)~CLASSI	5,208	5,167	5,881
STRS ~ CERTIFICATED POSITIONS	51,578	51,388	29,301
UNEMPLOYMENT INS ~ CLASSIFIED	49	50	56
UNEMPLOYMENT INS CERTIFICATED	151	150	80
WORKERS COMP ~ CERTIFICATED	5,848	5,839	2,398
WORKERS COMP ~ CLASSIFIED	1,919	1,942	1,698
Benefits Total	127,000	125,343	95,930
Books & Supplies			
MATERIALS & SUPPLIES	13,556	1,425	13,556
NONCAPITALIZED EQUIPMENT	1,444	1,443	1,444
Books & Supplies Total	15,000	2,868	15,000

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Services			
CONFERENCES	58,690	36,175	58,690
MEETINGS	-	247	-
OTHER CONTRACT SERVICES	15,000	975	15,000
PROF/CONSLTG SVCS & OPER EXPEN	22,594	-	110,021
Services Total	96,284	37,397	183,711
Indirect			
INDIRECT COSTS CHARGES	2,806	-	-
Indirect Total	2,806	-	-
Expenditures Total	641,676	565,905	566,667

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Ed Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS	96,951	-	709,856
LCFF Sources Total	96,951	-	709,856
Federal			
ALL OTHER FEDERAL REVENUES	318,567	212,386	62,793
CHILD NUTRITION PROGRAMS	25,000	11,054	-
Federal Total	343,567	223,440	62,793
State			
ALL OTHER STATE REVENUES	640,995	77,883	528,064
State Total	640,995	77,883	528,064
Local			
ALL OTHER FEES AND CONTRACTS	414,758	167,322	121,250
ALL OTHER LOCAL REVENUES	1,053,745	820,993	752,514
Local Total	1,468,503	988,315	873,764
Contributions			
CONTRIBUTIONS FR UNRESTR REV	69,727	-	28,214
Contributions Total	69,727	-	28,214
Revenues Total	2,619,743	1,289,638	2,202,691
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	191,717	191,079	-
CERTIFICATED TEACHER~EXTRA DTY	-	1,260	-
COORDINATOR/PROGRAM MANAGER	371,817	371,902	351,100
DIRECTOR	155,369	154,394	61,086
OTHER CERT SUPVS & ADMIN SALAR	18,685	24,030	-
PROFESSIONAL EXPERT	52,512	35,068	19,500
TEACHER SUBSTITUTE ~ ILLNESS	-	1,763	-
Certificated Total	790,100	779,496	431,686
Classified			
ACCOUNTING SUPPORT SALARIES	64,938	65,193	70,069
CLASS ASSIST SUPERINTENDENT	6,766	6,766	-
CLASS SUPV & ADM SALARY~OTHER	178,392	179,572	172,610
CLERICAL & OFFICE ~ OVERTIME	15,200	14,209	15,500
INSTRUCTIONAL AIDE~EXTRA HIRE	4,794	6,232	-
MCOE SALARY SAVINGS	(52,568)	-	-
PROFESSIONAL EXPERT	133,693	96,168	28,125
SECRETARIAL SALARIES	213,370	187,516	195,902
SUPERVISOR	142,077	97,369	-
Classified Total	706,662	653,025	482,206
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	4,500	4,675	-
CAR ALLOWANCE CLASSIFIED BEN	-	165	-
HEALTH & WELFARE CERTIFICATED	56,435	61,595	40,581
HEALTH & WELFARE CLASSIFIED	80,000	52,301	69,288
MCOE CERT SALARY SAVINGS	(6,817)	-	-
MEDICARE - CERTIFICATED	11,459	10,803	6,268
MEDICARE - CLASSIFIED	10,803	8,793	7,001
OPEB ACTIVE EMPLOYEE-CERTIFICA	890	946	562
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,431	1,344	956

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
OPEB ALLOCATED - CERTIFICATED	1,746	1,682	984
OPEB ALLOCATED - CLASSIFIED	1,438	1,226	1,046
PERS ~ CLASSIFIED POSITIONS	78,140	52,286	70,219
SOCIAL SECURITY (OASDI)~CLASSI	25,533	20,350	19,199
STRS ~ CERTIFICATED POSITIONS	134,873	127,785	79,434
STRS ~ CLASSIFIED POSITIONS	54,474	46,691	31,765
UNEMPLOYMENT INS ~ CLASSIFIED	373	308	251
UNEMPLOYMENT INS CERTIFICATED	395	384	224
WORKERS COMP ~ CERTIFICATED	15,322	14,825	6,504
WORKERS COMP ~ CLASSIFIED	14,431	11,847	7,264
Benefits Total	485,426	418,006	341,546
Books & Supplies			
BOOKS AND REFERENCE MATERIALS	1,238	314	400
MATERIALS & SUPPLIES	78,132	39,629	36,712
NONCAPITALIZED EQUIPMENT	8,444	3,140	1,444
PRINTER TONER	500	-	500
WORKSHOP SUPPLIES	2,468	996	2,468
Books & Supplies Total	90,782	44,079	41,524
Services			
COMPUTER LEASE	10,230	-	10,230
CONFERENCES	32,318	11,972	21,187
COPIER CHARGES (COPIES)	8,000	5,070	8,000
DUES & MEMBERSHIPS	3,603	3,502	4,003
FIELD TRIPS	3,269	3,269	4,000
IMC CHARGES	50	-	50
MEETINGS	10,950	79	850
MILEAGE	2,910	751	1,510
OTHER CONTRACT SERVICES	1,095,779	765,284	672,839
OTHER FEES	34,336	17,234	10,537
OTHER LEASES/RENTALS	5,600	3,269	3,000
OTHER SERVICES	3,003	1,002	1,050
OUTSIDE PRINTING	10,259	4,934	1,600
PERSONNEL AGENCIES	34,643	34,644	5,143
POSTAGE	1,674	779	1,157
PROF/CONSLTG SVCS & OPER EXPEN	95,295	-	24,449
STAFF DEVELOPMENT/INSERVICE	3,540	244	3,540
SUBAGREEMENT FOR SERVICE	26,750	26,750	-
TELEPHONE	35	-	-
WORKSHOP FEES	(4,550)	(1,594)	(7,050)
Services Total	1,377,694	877,189	766,095
Indirect			
INDIRECT COSTS CHARGES	254,638	-	139,634
Indirect Total	254,638	-	139,634
Interfund Out			
OTHER AUTH INTERFUND TSF OUT	25,000	-	-
Interfund Out Total	25,000	-	-
Expenditures Total	3,730,302	2,771,795	2,202,691

Superintendent Services

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Superintendent			
Revenues			
LCFF Sources			
LCFF TRANSFERS			89,839
LCFF Sources Total			89,839
Revenues Total			89,839
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	48,126	48,026	49,498
CLERICAL & OFFICE ~ OVERTIME	-	506	-
SECRETARIAL SALARIES	9,451	9,160	13,684
Classified Total	57,577	57,692	63,182
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	-	1,000	2,400
HEALTH & WELFARE CLASSIFIED	4,505	4,208	5,304
MEDICARE - CLASSIFIED	835	841	917
OPEB ACTIVE EMPLOYEE-CLASSIFIED	64	62	74
OPEB ALLOCATED - CLASSIFIED	136	126	151
PERS ~ CLASSIFIED POSITIONS	11,355	10,824	14,331
SOCIAL SECURITY (OASDI)~CLASSI	2,234	2,239	2,497
UNEMPLOYMENT INS ~ CLASSIFIED	29	30	32
WORKERS COMP ~ CLASSIFIED	1,116	1,138	951
Benefits Total	20,274	20,468	26,657
Expenditures Total	77,851	78,160	89,839

Administrative Services

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			94,048
LCFF Sources Total			94,048
Local			
ALL OTHER FEES AND CONTRACTS	-	49,452	49,452
ALL OTHER LOCAL REVENUES	321,701	135,092	381,745
Local Total	321,701	184,544	431,197
Revenues Total	321,701	184,544	525,245
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	151,306	151,306	194,806
OTHER CERT SUPVS & ADMIN SALAR	54,104	35,132	65,180
Certificated Total	205,410	186,438	259,986
Classified			
ACCOUNTING SUPPORT SALARIES	39,562	39,524	42,793
CLASS ASSIST SUPERINTENDENT	-	-	-
CLERICAL & OFFICE ~ OVERTIME	-	(447)	-
COORDINATOR	109,496	109,496	112,782
PROFESSIONAL EXPERT	76,000	80,320	76,000
SECRETARIAL SALARIES	-	-	8,208
SUPERVISOR/ACCOUNTANT	39,095	39,098	42,286
Classified Total	264,153	267,991	282,069
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	4,400	-
CASH IN LIEU CLASSIFIED	2,700	2,475	2,700
HEALTH & WELFARE CERTIFICATED	18,220	15,455	21,402
HEALTH & WELFARE CLASSIFIED	14,007	13,057	24,531
MEDICARE - CERTIFICATED	2,979	2,767	3,771
MEDICARE - CLASSIFIED	3,831	3,512	4,091
OPEB ACTIVE EMPLOYEE-CERTIFICA	240	211	293
OPEB ACTIVE EMPLOYEE-CLASSIFIED	317	317	335
OPEB ALLOCATED - CERTIFICATED	487	429	617
OPEB ALLOCATED - CLASSIFIED	446	425	489
PERS ~ CLASSIFIED POSITIONS	52,838	36,972	63,973
SOCIAL SECURITY (OASDI)~CLASSI	15,769	11,129	16,676
STRS ~ CERTIFICATED POSITIONS	35,125	31,881	47,837
UNEMPLOYMENT INS ~ CLASSIFIED	132	122	141
UNEMPLOYMENT INS CERTIFICATED	103	96	130
WORKERS COMP ~ CERTIFICATED	3,983	3,700	3,913
WORKERS COMP ~ CLASSIFIED	5,112	4,771	4,246
Benefits Total	156,289	131,719	195,145
Books & Supplies			
MATERIALS & SUPPLIES	-	384	-
Books & Supplies Total	-	384	-
Services			
MEETINGS	-	133	-
Services Total	-	133	-
Expenditures Total	625,852	586,665	737,200

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.

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Business Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			1,955,839
LCFF Sources Total			1,955,839
Local			
ALL OTHER LOCAL REVENUES	-	28,200	28,200
Local Total	-	28,200	28,200
Revenues Total	-	28,200	1,984,039
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	269,113	228,454	288,358
BUSINESS MANAGER	229,200	229,255	249,672
CLASS ASSIST SUPERINTENDENT	132,337	128,227	136,272
CLASS SUPV & ADM SALARY~OTHER	-	-	-
CLERICAL & OFFICE ~ OVERTIME	15,000	22,753	15,000
DIRECTOR	157,680	92,083	165,486
PROFESSIONAL EXPERT	20,000	-	20,000
SECRETARIAL SALARIES	75,403	75,110	81,299
SUPERVISOR/ACCOUNTANT	239,121	245,373	252,894
Classified Total	1,137,854	1,021,255	1,208,981
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	3,900	3,200	3,480
CASH IN LIEU CLASSIFIED	1,800	1,650	1,800
HEALTH & WELFARE CLASSIFIED	129,197	104,954	148,381
MEDICARE - CLASSIFIED	16,281	14,777	17,531
OPEB ACTIVE EMPLOYEE-CLASSIFIED	2,030	1,809	2,029
OPEB ALLOCATED - CLASSIFIED	2,614	2,158	2,782
PERS ~ CLASSIFIED POSITIONS	221,641	195,382	274,196
SOCIAL SECURITY (OASDI)~CLASSI	66,100	59,828	69,195
UNEMPLOYMENT INS ~ CLASSIFIED	561	510	605
WORKERS COMP ~ CLASSIFIED	21,773	19,896	18,195
Benefits Total	465,897	404,164	538,194
Books & Supplies			
MATERIALS & SUPPLIES	15,911	15,717	15,951
NONCAPITALIZED EQUIPMENT	8,000	1,212	8,000
OFFICE SUPPLIES	2,000	-	2,000
PERIODICALS & MAGAZINES	563	523	523
PRINTER TONER	2,500	-	2,500
WORKSHOP SUPPLIES	500	236	500
Books & Supplies Total	29,474	17,688	29,474
Services			
AUDIT FEES	5,000	5,000	5,000
COMPUTER LEASE	6,000	-	13,000
CONFERENCES	20,000	15,730	20,000
COPIER CHARGES (COPIES)	2,000	667	2,000
DUES & MEMBERSHIPS	5,000	4,440	5,000
EMPLOYMENT COSTS	10,720	10,716	10,720
MEETINGS	1,500	723	1,500
MILEAGE	3,000	992	3,000
OTHER CONTRACT SERVICES	2,715	2,604	2,715

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
OTHER FEES	600	600	600
OUTSIDE PRINTING	167	48	167
PERSONNEL AGENCIES	39,280	48,698	39,280
POSTAGE	2,000	907	2,000
PROF/CONSLTG SVCS & OPER EXPEN	-	-	95,000
PROFESSIONAL CONSULTING SVCS	6,983	6,660	6,983
WORKSHOP FEES	425	-	425
Services Total	105,390	97,785	207,390
Expenditures Total	1,738,615	1,540,892	1,984,039

Information Services

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

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

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

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

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Info Services			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	416,991	403,085	438,296
ALL OTHER LOCAL REVENUES	45,000	36,894	35,000
Local Total	461,991	439,979	473,296
Contributions			
CONTRIBUTIONS FR UNRESTR REV	67,952	-	176,751
Contributions Total	67,952	-	176,751
Revenues Total	529,943	439,979	650,047
Expenditures			
Classified			
BUSINESS MANAGER	6,497	6,499	7,133
CLERICAL & OFFICE ~ OVERTIME	1,000	1,193	1,500
DIRECTOR	68,009	68,009	69,982
OTHER SUPPORT SALARIES	138,312	134,006	145,496
SECRETARIAL SALARIES	6,717	6,716	6,925
Classified Total	220,535	216,423	231,036
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	2,220	2,035	2,220
HEALTH & WELFARE CLASSIFIED	25,351	24,019	26,919
MEDICARE - CLASSIFIED	3,198	2,070	3,354
OPEB ACTIVE EMPLOYEE-CLASSIFIED	368	368	373
OPEB ALLOCATED - CLASSIFIED	520	489	547
PERS ~ CLASSIFIED POSITIONS	30,359	29,292	36,848
SOCIAL SECURITY (OASDI)~CLASSI	9,539	8,851	10,040
STRS ~ CLASSIFIED POSITIONS	11,396	11,396	12,618
UNEMPLOYMENT INS ~ CLASSIFIED	111	110	119
WORKERS COMP ~ CLASSIFIED	4,276	4,236	3,482
Benefits Total	87,338	82,866	96,520
Books & Supplies			
MATERIALS & SUPPLIES	15,700	15,578	13,500
NONCAPITALIZED EQUIPMENT	800	-	3,000
PRINTER TONER	1,500	-	1,500
Books & Supplies Total	18,000	15,578	18,000
Services			
CONFERENCES	4,000	2,217	4,000
OTHER CONTRACT SERVICES	179,000	171,856	189,000
PROFESSIONAL CONSULTING SVCS	4,000	1,000	4,000
Services Total	187,000	175,073	197,000
Debt Service			
DEBT SERVICE INTEREST	127,527	127,527	101,376
Debt Service Total	127,527	127,527	101,376
Expenditures Total	640,400	617,467	643,932

Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 200 substitutes, extra-hire staff and professional experts, and over 600 countywide substitute teachers.

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

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Personnel			
Revenues			
LCFF Sources			
LCFF TRANSFERS			188,508
LCFF Sources Total			188,508
Revenues Total			188,508
Expenditures			
Classified			
CLERICAL & OFFICE ~ OVERTIME	7,500	6,030	7,500
DIRECTOR	55,099	55,099	56,765
OTHER SUPPORT SALARIES	63,267	63,288	67,922
Classified Total	125,866	124,417	132,187
Benefits			
HEALTH & WELFARE CLASSIFIED	14,824	14,247	16,575
MEDICARE - CLASSIFIED	1,825	1,729	1,919
OPEB ACTIVE EMPLOYEE-CLASSIFIED	227	227	229
OPEB ALLOCATED - CLASSIFIED	281	270	296
PERS ~ CLASSIFIED POSITIONS	20,142	18,593	24,350
SOCIAL SECURITY (OASDI)~CLASSI	6,036	5,921	6,325
STRS ~ CLASSIFIED POSITIONS	4,122	4,122	4,569
UNEMPLOYMENT INS ~ CLASSIFIED	63	62	67
WORKERS COMP ~ CLASSIFIED	2,439	2,413	1,991
Benefits Total	49,959	47,584	56,321
Expenditures Total	175,825	172,001	188,508

Facilities and Safe Schools

Facilities provides support to all programs of the Marin County Office of Education at four (4) owned school sites, two (2) owned storage facilities, one (1) owned administrative office facility, one (1) owned outdoor school and conference center, three (3) leased facilities, and numerous classrooms throughout Marin County. Staff works closely with the Business Office, School Districts and student programs in Special Education, Alternative Education, Walker Creek Ranch, and Rural School Districts to support healthy and safe learning environments for students in the following areas:

- Coordination and oversight of construction projects, capital improvements and deferred maintenance projects on Marin County Office of Education (MCOE) owned and leased properties.
- Annual Facility Inspection Tools (FIT) Inspections and Reports as required by the State of California Office of Public School Construction.
- Development and implementation of strategic approach to state, federal and outside funding opportunities to support facilities improvements, including Proposition 39.
- Repair of furniture and equipment, modification of facilities in accordance with current needs and government regulations and delivery service for business information and county mail.
- Leadership and training for school districts in the areas of Facilities, Maintenance and Operations and Legislation affecting labor compliance and public works projects.
- Leadership and training for school districts in Emergency Preparedness and School Site Safety through the Marin Schools Emergency Preparedness Council and Safe Schools Programs.
- Leadership in the area of Safe Schools through the Rethinking Schools Task Force to address the challenges our school community face in the age of COVID-19.

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Safe Schools			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	-	45	-
Local Total	-	45	-
Revenues Total	-	45	-
Expenditures			
Certificated			
DIRECTOR	-	-	62,134
Certificated Total	-	-	62,134
Classified			
CLASS SUPV & ADM SALARY~OTHER	-	-	44,305
Classified Total	-	-	44,305
Benefits			
HEALTH & WELFARE CERTIFICATED	-	-	4,641
HEALTH & WELFARE CLASSIFIED	-	-	4,376
MEDICARE - CERTIFICATED	-	-	901
MEDICARE - CLASSIFIED	-	-	642
OPEB ACTIVE EMPLOYEE-CERTIFICA	-	-	63
OPEB ACTIVE EMPLOYEE-CLASSIFIED	-	-	60
OPEB ALLOCATED - CERTIFICATED	-	-	147
OPEB ALLOCATED - CLASSIFIED	-	-	105
PERS ~ CERTIFICATED POSITIONS	-	-	14,092
PERS ~ CLASSIFIED POSITIONS	-	-	10,048
SOCIAL SECURITY (OASDI) ~ CERT	-	-	2,884
SOCIAL SECURITY (OASDI)~CLASSI	-	-	2,719
UNEMPLOYMENT INS ~ CLASSIFIED	-	-	22
UNEMPLOYMENT INS CERTIFICATED	-	-	31
WORKERS COMP ~ CERTIFICATED	-	-	935
WORKERS COMP ~ CLASSIFIED	-	-	667
Benefits Total	-	-	42,333
Books & Supplies			
MATERIALS & SUPPLIES	40,000	15,363	205,000
Books & Supplies Total	40,000	15,363	205,000
Services			
PERSONNEL AGENCIES	11,000	4,500	6,000
Services Total	11,000	4,500	6,000
Expenditures Total	51,000	19,863	359,772

COMMUNITY SERVICES

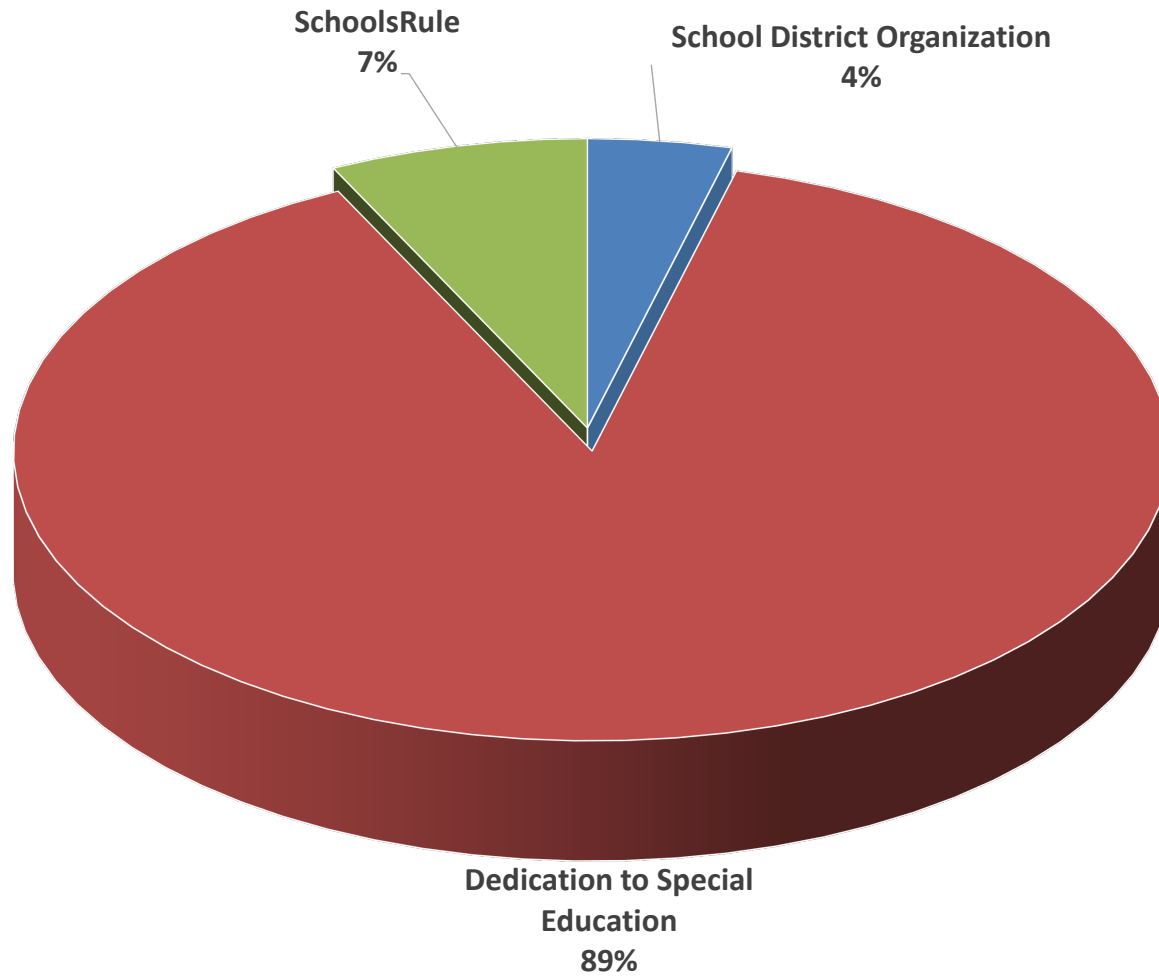
**Marin County Office of Education
2020-21 Budget
Community Services**

	School District Organization	Dedication To Special Education	SchoolsRule	Total
Revenues:				
Local		48,000		48,000
Total Revenues		48,000		48,000
Expenditures:				-
Classified	5,000	24,394	13,640	43,034
Benefits	1,100	7,779	6,360	15,239
Books & Supplies		142,000		142,000
Services	5,000	61,000		66,000
Capital Outlay		10,000		10,000
Total Expenditures	11,100	245,173	20,000	276,273
				-
Excess (Deficiency) of Revenues over Expenditures	(11,100)	(197,173)	(20,000)	(228,273)

Community Services

Expenditures by Source

2020-2021 Budget



Total \$276,273

Dedication to Special Education

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
DSE			
Revenues			
Local			
ALL OTHER LOCAL REVENUES	230,000	315,953	48,000
Local Total	230,000	315,953	48,000
Revenues Total	230,000	315,953	48,000
Expenditures			
Classified			
CLASSIFIED SUPPORT~EXTRA HIRE	2,000	902	500
PROFESSIONAL EXPERT	22,398	23,198	23,894
Classified Total	24,398	24,100	24,394
Benefits			
MEDICARE - CLASSIFIED	354	242	354
PERS ~ CLASSIFIED POSITIONS	5,044	3,279	5,533
SOCIAL SECURITY (OASDI)~CLASSI	1,513	1,035	1,512
UNEMPLOYMENT INS ~ CLASSIFIED	12	8	12
WORKERS COMP ~ CLASSIFIED	472	323	368
Benefits Total	7,395	4,887	7,779
Books & Supplies			
MATERIALS & SUPPLIES	128,424	58,825	132,000
NONCAPITALIZED EQUIPMENT	11,176	10,916	10,000
SOFTWARE	500	-	-
Books & Supplies Total	140,100	69,741	142,000
Services			
CONFERENCES	4,200	3,974	-
MILEAGE	500	208	500
OTHER CONTRACT SERVICES	91,200	80,187	33,500
OTHER FEES	5,900	3,727	1,500
OTHER SERVICES	1,500	-	-
OUTSIDE PRINTING	22,000	11,726	12,500
POSTAGE	1,000	313	1,000
PROF/CONSLTG SVCS & OPER EXPEN	-	-	12,000
Services Total	126,300	100,135	61,000
Capital Outlay			
BUILDINGS & IMPROVEMNT OF BLDG	-	-	10,000
Capital Outlay Total	-	-	10,000
Expenditures Total	298,193	198,863	245,173

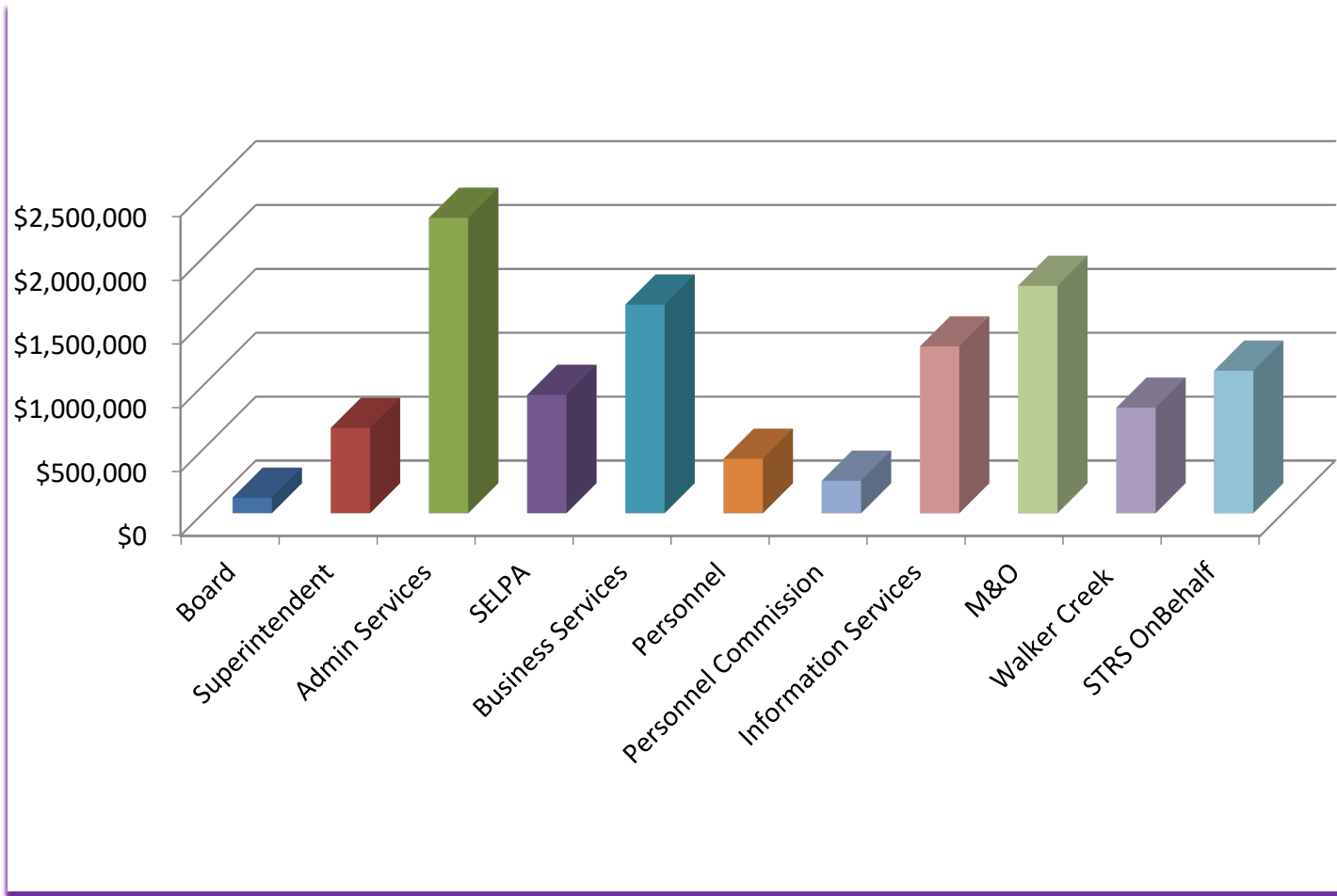
MCOE OPERATIONS

**Marin County Office of Education
2020-21 Budget
County Operation**

	Board	Superintendent	Admin Services	SELPA	Business Services	Personnel	Personnel Commission	Info Services	M&O	Inter-fund	STRS OnBehalf	Total
Revenues:												
LCFF Sources	120,751	667,580	3,807,524	388,695			253,847	894,494	770,565			6,903,456
State			75,000	537,488		2,596			-		1,115,523	1,730,607
Local		-	650,593	-		-		140,500	25,000			816,093
Contributions			(801,949)						596,984			(204,965)
Interfund In										112,021		112,021
Total Revenues	120,751	667,580	3,731,168	926,183	-	2,596	253,847	1,034,994	1,392,549	112,021	1,115,523	9,357,212
Expenditures:												
Certificated		340,338	679,984	455,971		44,611			62,134			1,583,038
Classified	16,800	149,527	486,941	94,812	1,030,381	230,625	124,972	683,450	364,757			3,182,265
Benefits	90,777	150,324	442,625	214,192	461,137	111,274	97,300	296,159	209,159		1,115,523	3,188,470
Books & Supplies	624	6,500	56,300	5,500	13,296	12,075	1,525	61,250	90,000			247,070
Services	12,550	20,891	677,209	56,770	128,168	27,219	30,050	264,447	570,466			1,787,770
Capital Outlay			-						415,000			415,000
Other Outgo			1,928,711									1,928,711
Indirect			(159,670)	98,938	(1,632,982)	(423,208)		(88,952)	(162,734)			(2,368,608)
Interfund Out										826,277		826,277
Total Expenditures	120,751	667,580	4,112,100	926,183	-	2,596	253,847	1,216,354	1,548,782	826,277	1,115,523	10,789,993
Excess (Deficiency) of Revenues over Expenditures	-	-	(380,932)	-	-	-	-	(181,360)	(156,233)	(714,256)	-	(1,432,781)

County Office Operations

Expenditures by Source
2020-2021 Budget



Total \$10,758,894

Superintendent and Governing Board

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Superintendent			
Revenues			
LCFF Sources			
LCFF TRANSFERS			667,580
LCFF Sources Total			667,580
Local			
ALL OTHER LOCAL REVENUES	5,000	5,000	-
Local Total	5,000	5,000	-
Revenues Total	5,000	5,000	667,580
Expenditures			
Certificated			
SUPERINTENDENT	330,774	330,774	340,338
Certificated Total	330,774	330,774	340,338
Classified			
CLERICAL & OFFICE ~ OVERTIME	18,000	14,700	18,000
SECRETARIAL SALARIES	126,951	126,963	131,527
Classified Total	144,951	141,663	149,527
Benefits			
HEALTH & WELFARE CERTIFICATED	11,610	10,641	13,260
HEALTH & WELFARE CLASSIFIED	20,416	19,890	19,890
MEDICARE - CLASSIFIED	2,102	1,929	2,169
OPEB ACTIVE EMPLOYEE-CERTIFICA	181	181	182
OPEB ACTIVE EMPLOYEE-CLASSIFIED	272	272	273
OPEB ALLOCATED - CERTIFICATED	784	733	807
OPEB ALLOCATED - CLASSIFIED	301	278	313
OTHER BENEFITS CERTIFICATED	-	3,289	-
PERS ~ CLASSIFIED POSITIONS	28,762	25,038	33,913
SOCIAL SECURITY (OASDI)~CLASSI	8,987	8,248	9,272
STRS ~ CERTIFICATED POSITIONS	56,562	56,562	62,623
UNEMPLOYMENT INS ~ CLASSIFIED	72	70	76
UNEMPLOYMENT INS CERTIFICATED	165	-	171
WORKERS COMP ~ CERTIFICATED	6,414	6,414	5,123
WORKERS COMP ~ CLASSIFIED	2,809	2,747	2,252
Benefits Total	139,437	136,292	150,324
Books & Supplies			
MATERIALS & SUPPLIES	11,750	5,240	6,500
Books & Supplies Total	11,750	5,240	6,500
Services			
COMPUTER LEASE	1,291	-	1,291
COPIER CHARGES (COPIES)	8,000	799	8,000
DUES & MEMBERSHIPS	1,600	-	1,600
PROF/CONSLTG SVCS & OPER EXPEN	-	122	-
STAFF DEVELOPMENT/INSERVICE	10,000	-	10,000
Services Total	20,891	921	20,891
Expenditures Total	647,803	614,890	667,580

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Board			
Revenues			
LCFF Sources			
LCFF TRANSFERS			120,751
LCFF Sources Total			120,751
Revenues Total			120,751
Expenditures			
Classified			
PERSONNEL COMMISSION/BOARD	16,800	11,490	16,800
Classified Total	16,800	11,490	16,800
Benefits			
HEALTH & WELFARE CLASSIFIED	78,996	77,231	85,420
MEDICARE - CLASSIFIED	244	165	244
PERS ~ CLASSIFIED POSITIONS	3,478	-	3,810
SOCIAL SECURITY (OASDI)~CLASSI	1,042	707	1,042
UNEMPLOYMENT INS ~ CLASSIFIED	8	-	8
WORKERS COMP ~ CLASSIFIED	324	223	253
Benefits Total	84,092	78,326	90,777
Books & Supplies			
MATERIALS & SUPPLIES	200	-	200
WORKSHOP SUPPLIES	424	212	424
Books & Supplies Total	624	212	624
Services			
CONFERENCES	3,000	-	3,000
MEETINGS	3,300	210	3,300
MILEAGE	2,430	750	2,430
OTHER FEES	2,970	-	2,970
POSTAGE	850	539	850
Services Total	12,550	1,499	12,550
Expenditures Total	114,066	91,527	120,751

Administrative Services

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Admin Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			3,807,524
LCFF Sources Total			3,807,524
State			
MANDATED COST REIMBURSEMENTS	75,000	49,127	75,000
State Total	75,000	49,127	75,000
Local			
ALL OTHER FEES AND CONTRACTS	29,399	-	29,399
ALL OTHER LOCAL REVENUES	9,121	47,945	(20,000)
ALL OTHER SALES	-	32	-
COMM REDEV FDS NOT SUBJ TO RL	-	-	-
INTEREST	272,437	466,125	641,194
PLUS:MISC FUNDS NON-RL(50%)ADJ	-	256	-
Local Total	310,957	514,358	650,593
Contributions			
CONTRIBUTIONS FR UNRESTR REV	(719,616)	(12,225)	(801,949)
Contributions Total	(719,616)	(12,225)	(801,949)
Revenues Total	(333,659)	551,260	3,731,168
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	59,489	59,489	22,312
CERTIFICATED CONTINGENCY BANK	-	-	270,000
DIRECTOR	229,786	69,082	165,525
PROFESSIONAL EXPERT	222,147	194,067	222,147
Certificated Total	511,422	322,638	679,984
Classified			
CLASS ASSIST SUPERINTENDENT	241,303	211,828	278,405
CLASS SUPV & ADM SALARY~OTHER	13,649	19,336	21,088
CLASSIFIED CONTINGENCY BANK	-	-	99,696
CLERICAL & OFFICE ~ EXTRA HIRE	5,000	-	5,000
CLERICAL & OFFICE ~ OVERTIME	10,000	5,069	10,000
COORDINATOR	36,499	36,499	37,594
MCOE SALARY SAVINGS	-	-	(242,237)
OTHER CLASSIFIED SALARIES	-	-	-
PROFESSIONAL EXPERT	119,807	102,221	119,807
SECRETARIAL SALARIES	147,636	140,698	157,588
Classified Total	573,894	515,651	486,941
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,650	1,800
CAR ALLOWANCE CLASSIFIED BEN	5,160	4,998	5,370
CASH IN LIEU CLASSIFIED	900	825	900
HEALTH & WELFARE CERTIFICATED	26,343	30,732	14,586
HEALTH & WELFARE CLASSIFIED	38,837	40,366	47,346
MEDICARE - CERTIFICATED	11,331	3,049	9,860
MEDICARE - CLASSIFIED	9,767	6,392	10,578
OPEB ACTIVE EMPLOYEE-CERTIFICA	309	126	201
OPEB ACTIVE EMPLOYEE-CLASSIFIED	610	572	653
OPEB ALLOCATED - CERTIFICATED	686	285	445
OPEB ALLOCATED - CLASSIFIED	1,041	912	1,177
PERS ~ CERTIFICATED POSITIONS	13,624	13,623	-

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
PERS ~ CLASSIFIED POSITIONS	128,630	79,557	165,380
SOCIAL SECURITY (OASDI) ~ CERT	3,296	3,471	-
SOCIAL SECURITY (OASDI)~CLASSI	35,188	20,180	37,290
STRS ~ CERTIFICATED POSITIONS	109,246	10,479	125,118
UNEMPLOYMENT INS ~ CLASSIFIED	336	227	369
UNEMPLOYMENT INS CERTIFICATED	390	107	340
WORKERS COMP ~ CERTIFICATED	15,178	4,118	10,233
WORKERS COMP ~ CLASSIFIED	13,039	8,795	10,979
Benefits Total	413,911	230,464	442,625
Books & Supplies			
GAS OIL & DIESEL	1,400	1,979	1,400
MATERIALS & SUPPLIES	24,500	12,536	18,500
NONCAPITALIZED EQUIPMENT	3,000	-	3,000
OFFICE SUPPLIES	7,000	4,145	7,000
OTHER SUPPLIES	23,600	14,549	15,600
PERIODICALS & MAGAZINES	700	635	700
PRINTER TONER	10,000	-	10,000
WORKSHOP SUPPLIES	100	99	100
Books & Supplies Total	70,300	33,943	56,300
Services			
COMPUTER LEASE	3,369	-	3,369
CONFERENCES	11,235	4,593	11,235
COPIER CHARGES (COPIES)	4,700	1,265	4,700
DUES & MEMBERSHIPS	27,405	27,344	27,405
EQUIPMENT RENTAL/LEASE	500	-	500
IMC CHARGES	(150)	-	(150)
INTEREST EXPENSE	1,500	-	1,500
LEGAL SERVICE	179,000	122,294	179,000
MEETINGS	9,420	3,726	10,020
MILEAGE	2,250	39	2,250
OTHER CONTRACT SERVICES	51,961	25,444	49,306
OTHER FEES	33,807	28,850	33,807
OTHER LEASES/RENTALS	9,000	5,024	9,000
OTHER SERVICES	3,295	-	3,295
OUTSIDE PRINTING	4,815	1,961	4,815
PERSONNEL AGENCIES	2,144	-	2,144
POSTAGE	2,050	1,512	2,050
PROF/CONSLTG SVCS & OPER EXPEN	-	-	200,000
PROFESSIONAL CONSULTING SVCS	37,000	37,000	37,000
PROPERTY & LIABILITY INSURANCE	92,115	93,261	93,263
SETTLEMENT AGREEMENTS	2,400	2,400	2,400
WORKSHOP FEES	300	-	300
Services Total	478,116	354,713	677,209
Capital Outlay			
VEHICLES	-	14,100	-
Capital Outlay Total	-	14,100	-
Other Outgo			
ALL OTHER TRANSFERS OUT	1,007,989	340,701	1,928,711
Other Outgo Total	1,007,989	340,701	1,928,711
Indirect			
INDIRECT COSTS CHARGES	(389,263)	-	(159,670)
Indirect Total	(389,263)	-	(159,670)

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Expenditures Total	2,666,369	1,812,210	4,112,100

Special Education Local Plan Area (SELPA)

Administrative Unit

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

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

The governance structure of the SELPA consists of:

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
SELPA			
Revenues			
LCFF Sources			
PROPERTY TAXES TRANSFERS	361,586	-	388,695
LCFF Sources Total	361,586	-	388,695
State			
OTHER STATE APPORT-CURR YEAR	525,455	-	537,488
State Total	525,455	-	537,488
Local			
ALL OTHER LOCAL REVENUES	-	50,831	-
Local Total	-	50,831	-
Revenues Total	887,041	50,831	926,183
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	54,135	54,135	55,760
CERTIFICATED TEACHER ~ REGULAR	-	800	-
COORDINATOR/PROGRAM MANAGER	237,395	183,235	242,562
DIRECTOR	147,233	147,233	151,650
PROFESSIONAL EXPERT	96,000	46,451	6,000
Certificated Total	534,763	431,854	455,972
Classified			
CLERICAL & OFFICE ~ OVERTIME	-	539	-
MCOE SALARY SAVINGS	(93,095)	-	-
PROFESSIONAL EXPERT	4,000	1,620	-
SECRETARIAL SALARIES	87,660	68,673	94,812
Classified Total	(1,435)	70,832	94,812
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	1,375	1,500
HEALTH & WELFARE CERTIFICATED	35,654	28,900	43,095
HEALTH & WELFARE CLASSIFIED	18,033	14,448	21,606
MEDICARE - CERTIFICATED	7,754	6,163	7,831
MEDICARE - CLASSIFIED	1,329	1,009	1,375
OPEB ACTIVE EMPLOYEE-CERTIFICA	589	529	592
OPEB ACTIVE EMPLOYEE-CLASSIFIED	289	261	297
OPEB ALLOCATED - CERTIFICATED	1,040	885	1,069
OPEB ALLOCATED - CLASSIFIED	208	180	227
PERS ~ CLASSIFIED POSITIONS	18,219	13,543	21,504
SOCIAL SECURITY (OASDI)~CLASSI	5,559	4,301	5,879
STRS ~ CERTIFICATED POSITIONS	76,031	65,897	99,338
UNEMPLOYMENT INS ~ CLASSIFIED	45	34	49
UNEMPLOYMENT INS CERTIFICATED	267	214	272
WORKERS COMP ~ CERTIFICATED	10,370	8,331	8,130
WORKERS COMP ~ CLASSIFIED	1,778	1,350	1,428
Benefits Total	177,165	147,420	214,192
Books & Supplies			
MATERIALS & SUPPLIES	20,000	9,770	5,000
NONCAPITALIZED EQUIPMENT	4,500	3,262	500
WORKSHOP SUPPLIES	-	554	-
Books & Supplies Total	24,500	13,586	5,500
Services			
ADVERTISING	500	200	500
COMPUTER LEASE	3,974	-	-

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
CONFERENCES	10,000	5,336	5,000
COPIER CHARGES (COPIES)	7,500	1,137	7,500
DUES & MEMBERSHIPS	2,500	2,500	2,500
LEGAL SERVICE	22,000	22,000	10,000
MEETINGS	500	79	-
MILEAGE	500	142	500
OTHER CONTRACT SERVICES	162,385	89,016	10,311
OTHER FEES	-	35	-
OTHER SERVICES	1,500	-	1,500
OUTSIDE PRINTING	4,500	4,054	500
PERSONNEL AGENCIES	44,000	43,012	-
POSTAGE	1,500	1,456	1,500
TRANSFERS OF DIRECT COSTS	-	-	16,959
Services Total	261,359	168,967	56,770
Indirect			
INDIRECT COSTS CHARGES	115,826	-	98,938
Indirect Total	115,826	-	98,938
Expenditures Total	1,112,178	832,659	926,184

MCOE Business Services

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

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

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

Budget

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

Accounting

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

Accounts Payable/Purchasing

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

Accounts Receivable

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

Payroll/Benefits

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Business Services			
Expenditures			
Classified			
ACCOUNTING SUPPORT SALARIES	272,102	246,836	279,362
BUSINESS MANAGER	140,496	140,496	144,828
CLASS ASSIST SUPERINTENDENT	109,479	109,429	112,746
CLASS SUPV & ADM SALARY~OTHER	-	-	-
CLERICAL & OFFICE ~ OVERTIME	15,000	17,608	20,000
DIRECTOR	178,838	178,840	184,140
MCOE SALARY SAVINGS	(16,429)	-	-
PROFESSIONAL EXPERT	-	909	-
SECRETARIAL SALARIES	69,408	69,464	73,967
SUPERVISOR/ACCOUNTANT	210,260	191,376	215,338
Classified Total	979,154	954,958	1,030,381
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	3,900	8,250	7,500
CASH IN LIEU CLASSIFIED	1,800	1,650	1,800
HEALTH & WELFARE CLASSIFIED	111,303	100,160	125,970
MEDICARE - CLASSIFIED	14,436	13,529	14,941
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,712	1,633	1,722
OPEB ALLOCATED - CLASSIFIED	2,324	2,065	2,395
PERS ~ CLASSIFIED POSITIONS	196,486	183,528	233,690
SOCIAL SECURITY (OASDI)~CLASSI	55,739	52,167	57,097
UNEMPLOYMENT INS ~ CLASSIFIED	498	480	515
WORKERS COMP ~ CLASSIFIED	19,303	18,698	15,507
Benefits Total	407,501	382,160	461,137
Books & Supplies			
MATERIALS & SUPPLIES	8,000	4,342	8,000
NONCAPITALIZED EQUIPMENT	633	-	2,296
OFFICE SUPPLIES	-	(1)	-
PRINTER TONER	3,000	-	3,000
SOFTWARE	(1,500)	-	-
Books & Supplies Total	10,133	4,341	13,296
Services			
ADVERTISING	600	-	600
AUDIT FEES	46,569	41,569	41,569
COMPUTER LEASE	9,066	-	9,066
CONFERENCES	11,500	10,639	11,500
COPIER CHARGES (COPIES)	2,500	1,035	2,500
DUES & MEMBERSHIPS	1,930	1,640	2,000
EMPLOYMENT COSTS	7,000	-	7,000
INTEREST EXPENSE	1,500	-	1,500
MEETINGS	650	428	1,650
MILEAGE	1,500	140	1,500
OTHER CONTRACT SERVICES	38,000	34,458	10,000
OTHER FEES	1,750	1,750	1,750
OTHER LEASES/RENTALS	1,333	-	1,333
OTHER REPAIRS	-	-	1,000
OUTSIDE PRINTING	11,733	11,732	19,000
PERSONNEL AGENCIES	26,429	7,210	10,000
POSTAGE	6,000	3,362	6,000
WORKSHOP FEES	200	-	200
Services Total	168,260	113,963	128,168

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Indirect			
INDIRECT COSTS CHARGES	(1,565,048)	-	(1,632,982)
Indirect Total	(1,565,048)	-	(1,632,982)
Expenditures Total	-	1,455,422	-

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Interfund			
Revenues			
Interfund In			
OTHER AUTH INTERFUND TF IN	421,710	-	112,021
Interfund In Total	421,710	-	112,021
Revenues Total	421,710	-	112,021
Expenditures			
Interfund Out			
OTHER AUTH INTERFUND TSF OUT	200,000	-	826,277
Interfund Out Total	200,000	-	826,277
Expenditures Total	200,000	-	826,277

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
<hr/> STRS OnBehalf			
<hr/> Revenues			
State			
ALL OTHER STATE REVENUES	1,020,942	-	1,115,523
State Total	1,020,942	-	1,115,523
Revenues Total	1,020,942	-	1,115,523
<hr/> Expenditures			
Benefits			
STRS ~ CERTIFICATED POSITIONS	958,065	-	1,050,330
STRS ~ CLASSIFIED POSITIONS	62,877	-	65,193
Benefits Total	1,020,942	-	1,115,523
Expenditures Total	1,020,942	-	1,115,523
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Personnel Services

The Personnel Services department provides service to approximately 275 permanent employees, 200 substitutes, extra-hire staff and professional experts, and over 600 countywide substitute teachers.

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

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Personnel			
Revenues			
State			
ALL OTHER STATE REVENUES	2,596	-	2,596
State Total	2,596	-	2,596
Local			
ALL OTHER LOCAL REVENUES	-	235	-
Local Total	-	235	-
Revenues Total	2,596	235	2,596
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	43,311	43,311	44,611
Certificated Total	43,311	43,311	44,611
Classified			
CLERICAL & OFFICE ~ EXTRA HIRE	5,000	-	-
CLERICAL & OFFICE ~ OVERTIME	12,500	13,513	16,500
DIRECTOR	102,737	89,823	105,838
OTHER SUPPORT SALARIES	7,030	7,032	7,547
SECRETARIAL SALARIES	101,871	101,876	100,740
Classified Total	229,138	212,244	230,625
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	600	1,100	1,200
HEALTH & WELFARE CERTIFICATED	2,775	2,652	2,653
HEALTH & WELFARE CLASSIFIED	29,383	27,351	29,835
MEDICARE - CERTIFICATED	628	605	647
MEDICARE - CLASSIFIED	3,323	2,926	3,347
OPEB ACTIVE EMPLOYEE-CERTIFICA	36	36	37
OPEB ACTIVE EMPLOYEE-CLASSIFIED	426	411	411
OPEB ALLOCATED - CERTIFICATED	103	100	106
OPEB ALLOCATED - CLASSIFIED	502	455	509
PERS ~ CLASSIFIED POSITIONS	34,268	28,099	39,168
SOCIAL SECURITY (OASDI)~CLASSI	10,309	9,166	10,209
STRS ~ CERTIFICATED POSITIONS	7,406	7,406	8,209
STRS ~ CLASSIFIED POSITIONS	9,618	9,618	10,660
UNEMPLOYMENT INS ~ CLASSIFIED	115	106	116
UNEMPLOYMENT INS CERTIFICATED	22	23	23
WORKERS COMP ~ CERTIFICATED	840	861	672
WORKERS COMP ~ CLASSIFIED	4,441	4,115	3,472
Benefits Total	104,795	95,030	111,274
Books & Supplies			
MATERIALS & SUPPLIES	500	201	500
NONCAPITALIZED EQUIPMENT	10,000	-	10,000
OFFICE SUPPLIES	700	700	1,000
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	450	354	450
Books & Supplies Total	11,775	1,255	12,075
Services			
ADVERTISING	2,000	891	2,000
COMPUTER LEASE	694	-	694
CONFERENCES	1,465	881	1,500
COPIER CHARGES (COPIES)	5,800	1,049	3,500
DUES & MEMBERSHIPS	750	602	750

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
FINGERPRINTING	4,000	3,695	4,000
IMC CHARGES	50	-	50
LEGAL SERVICE	48,000	48,000	-
MEETINGS	75	-	75
MILEAGE	885	440	850
OTHER CONTRACT SERVICES	750	179	750
OTHER FEES	700	300	700
OUTSIDE PRINTING	450	-	250
PERSONNEL AGENCIES	10,000	7,875	10,000
POSTAGE	1,500	454	1,500
TB TESTING/XRAYS	350	-	350
WORKSHOP FEES	250	-	250
Services Total	77,719	64,366	27,219
Indirect			
INDIRECT COSTS CHARGES	(466,738)	-	(423,208)
Indirect Total	(466,738)	-	(423,208)
Expenditures Total	-	416,206	2,596

Personnel Commission

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Personnel Commission			
Revenues			
LCFF Sources			
LCFF TRANSFERS			253,847
LCFF Sources Total			253,847
Revenues Total			253,847
Expenditures			
Classified			
CLERICAL & OFFICE ~ OVERTIME	3,000	1,639	3,000
DIRECTOR	61,987	61,987	63,872
PERSONNEL COMMISSION/BOARD	1,440	680	1,440
PROFESSIONAL EXPERT	23,000	21,544	23,000
SECRETARIAL SALARIES	32,172	32,177	33,660
Classified Total	121,599	118,027	124,972
Benefits			
HEALTH & WELFARE CLASSIFIED	60,091	60,492	64,771
MEDICARE - CLASSIFIED	1,764	1,359	1,814
OPEB ACTIVE EMPLOYEE-CLASSIFIED	163	163	164
OPEB ALLOCATED - CLASSIFIED	223	212	232
PERS ~ CLASSIFIED POSITIONS	19,488	18,570	22,806
SOCIAL SECURITY (OASDI)~CLASSI	5,566	5,450	5,569
UNEMPLOYMENT INS ~ CLASSIFIED	61	49	63
WORKERS COMP ~ CLASSIFIED	2,300	1,923	1,881
Benefits Total	89,656	88,218	97,300
Books & Supplies			
MATERIALS & SUPPLIES	300	174	300
OFFICE SUPPLIES	1,000	747	1,000
PRINTER TONER	125	-	125
WORKSHOP SUPPLIES	100	100	100
Books & Supplies Total	1,525	1,021	1,525
Services			
ADVERTISING	3,000	2,491	3,500
CONFERENCES	4,160	4,082	4,500
COPIER CHARGES (COPIES)	500	-	500
DUES & MEMBERSHIPS	3,250	2,893	3,250
FINGERPRINTING	11,000	9,413	12,000
IMC CHARGES	50	-	50
MEETINGS	175	-	175
MILEAGE	840	268	1,000
OTHER CONTRACT SERVICES	575	-	575
OTHER FEES	300	-	300
OUTSIDE PRINTING	100	-	100
PERSONNEL AGENCIES	3,000	2,625	3,000
POSTAGE	750	388	750
TB TESTING/XRAYS	100	-	100
WORKSHOP FEES	250	200	250
Services Total	28,050	22,360	30,050
Expenditures Total	240,830	229,626	253,847

Information Services

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

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

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

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

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

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
Info Services			
Revenues			
LCFF Sources			
LCFF TRANSFERS			894,494
LCFF Sources Total			894,494
Local			
ALL OTHER FEES AND CONTRACTS	41,500	55,500	41,500
ALL OTHER LOCAL REVENUES	99,000	70,481	99,000
Local Total	140,500	125,981	140,500
Revenues Total	140,500	125,981	1,034,994
Expenditures			
Classified			
CLASS ASSIST SUPERINTENDENT	12,032	16,017	12,375
CLASSIFIED SUPPORT~EXTRA HIRE	-	6,187	5,000
CLERICAL & OFFICE ~ OVERTIME	5,000	2,161	5,000
DIRECTOR	248,601	248,601	255,946
OTHER SUPPORT SALARIES	376,271	356,108	339,383
SECRETARIAL SALARIES	62,819	62,738	65,746
Classified Total	704,723	691,812	683,450
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	4,380	3,815	4,380
HEALTH & WELFARE CLASSIFIED	87,086	73,983	84,123
MEDICARE - CLASSIFIED	10,218	8,136	9,917
OPEB ACTIVE EMPLOYEE-CLASSIFIED	1,201	1,192	1,160
OPEB ALLOCATED - CLASSIFIED	1,658	1,548	1,605
PERS ~ CLASSIFIED POSITIONS	116,650	112,244	128,531
SOCIAL SECURITY (OASDI)~CLASSI	36,105	34,389	34,315
STRS ~ CLASSIFIED POSITIONS	19,404	19,404	21,485
UNEMPLOYMENT INS ~ CLASSIFIED	353	346	350
WORKERS COMP ~ CLASSIFIED	13,665	13,488	10,293
Benefits Total	290,720	268,545	296,159
Books & Supplies			
MATERIALS & SUPPLIES	20,100	18,022	23,000
NONCAPITALIZED EQUIPMENT	10,100	8,665	17,100
OFFICE SUPPLIES	17,500	15,036	25,000
PRINTER TONER	(24,350)	-	(24,350)
SOFTWARE	20,500	22,865	20,000
WORKSHOP SUPPLIES	500	143	500
Books & Supplies Total	44,350	64,731	61,250
Services			
CABLE/SATELLITE	100,000	110,878	100,000
COMPUTER LEASE	153,559	152,697	160,000
CONFERENCES	5,000	1,867	7,000
COPIER CHARGES (COPIES)	(52,050)	(16,931)	(49,250)
DUES & MEMBERSHIPS	1,200	690	700
MAINTENANCE CONTRACTS/EQUIPMEN	25,700	25,283	15,700
MILEAGE	3,400	2,351	3,500
OTHER CONTRACT SERVICES	155,500	154,733	150,000
OTHER FEES	7,000	5,958	10,000
OTHER LEASES/RENTALS	(94,419)	-	(123,519)
OUTSIDE PRINTING	225	-	225
POSTAGE	1,930	1,885	50

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
PROFESSIONAL CONSULTING SVCS	7,000	6,000	7,000
TRANSFERS OF DIRECT COSTS	-	-	(16,959)
Services Total	314,045	445,411	264,447
Indirect			
INDIRECT COSTS CHARGES	(257,369)	-	(88,952)
Indirect Total	(257,369)	-	(88,952)
Expenditures Total	1,096,469	1,470,499	1,216,354

Maintenance and Operations

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

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

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
M&O			
Revenues			
LCFF Sources			
LCFF TRANSFERS			770,565
LCFF Sources Total			770,565
State			
ALL OTHER STATE REVENUES	5,383	5,383	-
State Total	5,383	5,383	-
Local			
ALL OTHER LOCAL REVENUES	-	2,825	-
COMM REDEV FDS NOT SUBJ TO RL	25,000	24,006	25,000
LEASES & RENTALS	3,000	5,053	-
Local Total	28,000	31,884	25,000
Contributions			
CONTRIBUTIONS FR UNRESTR REV	510,082	-	596,984
Contributions Total	510,082	-	596,984
Revenues Total	543,465	37,267	1,392,549
Expenditures			
Certificated			
DIRECTOR	-	-	62,134
Certificated Total	-	-	62,134
Classified			
CLASS SUPV & ADM SALARY~OTHER	-	-	45,647
CLASSIFIED SUPPORT ~ OVERTIME	21,500	11,809	22,500
CLASSIFIED SUPPORT ~ REGULAR	221,690	176,541	206,798
CLASSIFIED SUPPORT~EXTRA HIRE	-	22,927	-
CLERICAL & OFFICE ~ OVERTIME	6,500	20,666	15,000
PROFESSIONAL EXPERT	4,500	1,850	4,500
SECRETARIAL SALARIES	68,848	69,830	70,312
Classified Total	323,038	303,623	364,757
Benefits			
HEALTH & WELFARE CERTIFICATED	-	-	2,321
HEALTH & WELFARE CLASSIFIED	55,053	40,889	69,814
MEDICARE - CERTIFICATED	-	-	450
MEDICARE - CLASSIFIED	4,685	4,357	5,741
OPEB ACTIVE EMPLOYEE-CERTIFICA	-	-	32
OPEB ACTIVE EMPLOYEE-CLASSIFIED	902	710	955
OPEB ALLOCATED - CERTIFICATED	-	-	74
OPEB ALLOCATED - CLASSIFIED	689	523	839
PERS ~ CERTIFICATED POSITIONS	-	-	7,046
PERS ~ CLASSIFIED POSITIONS	64,026	51,975	89,774
SOCIAL SECURITY (OASDI) ~ CERT	-	-	1,441
SOCIAL SECURITY (OASDI)~CLASSI	20,028	18,631	24,030
STRS ~ CERTIFICATED POSITIONS	-	-	-
UNEMPLOYMENT INS ~ CLASSIFIED	162	148	201
UNEMPLOYMENT INS CERTIFICATED	-	-	15
WORKERS COMP ~ CERTIFICATED	-	-	468
WORKERS COMP ~ CLASSIFIED	6,258	5,856	5,958
Benefits Total	151,803	123,089	209,159
Books & Supplies			
BULK PAPER	13,500	13,014	13,500
GAS OIL & DIESEL	6,000	5,194	6,000

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
MATERIALS & SUPPLIES	70,788	61,427	67,000
NONCAPITALIZED EQUIPMENT	500	-	2,500
OFFICE SUPPLIES	-	-	1,000
OTHER SUPPLIES	-	-	-
Books & Supplies Total	90,788	79,635	90,000
Services			
ADVERTISING	-	-	500
BUILDING REPAIR	1,500	1,471	6,000
CABLE/SATELLITE	3,000	3,335	3,500
CARPET/FLOOR COVERING	3,800	3,500	3,800
CONFERENCES	495	120	1,000
COPIER CHARGES (COPIES)	-	431	500
DISPOSAL/GARBAGE REMOVAL	20,000	16,534	22,000
ELECTRICAL	7,000	5,000	22,000
ELECTRICITY	85,000	54,158	85,000
EQUIPMENT RENTAL/LEASE	500	-	1,000
EQUIPMENT REPAIR	1,500	610	3,000
EXTERIOR/INTERIOR PAINTING	-	-	7,500
LAUNDRY/CLEANING	18,000	9,960	18,000
MAINT CONTRACTS/BLDGS & GROUND	1,500	920	2,000
MAINTENANCE CONTRACTS/EQUIPMEN	28,500	25,806	29,000
MILEAGE	1,000	367	1,500
OTHER CONTRACT SERVICES	77,282	19,907	22,000
OTHER FEES	4,500	4,410	20,000
OTHER LEASES/RENTALS	2,500	2,190	2,500
OTHER REPAIRS	21,850	19,822	23,000
OUTSIDE PRINTING	800	432	800
PERSONNEL AGENCIES	55,000	37,000	55,000
PEST CONTROL	5,000	1,799	5,000
PLUMBING	2,000	2,000	12,000
POSTAGE	150	273	350
PROF/CONSLTG SVCS & OPER EXPEN	159,481	-	156,016
ROOFING	-	-	3,500
SEWER	6,000	5,488	6,500
SPURR	3,500	2,232	3,500
TELEPHONE	35,000	43,848	35,000
WASTE DISPOSAL	8,000	8,000	9,500
WATER	4,500	8,732	9,500
Services Total	557,358	278,345	570,466
Capital Outlay			
ARCHITECTURAL FEES-LAND IMPRV	-	-	-
BUILDINGS & IMPROVEMNT OF BLDG	139,189	153,721	-
CONSTRUCTION MGMT FEE-LAND IMP	-	-	-
EQUIPMENT	15,000	12,434	15,000
LAND IMPROVEMENTS	-	-	400,000
OTH CONSTR CONTIGCY-LAND IMPRV	-	-	-
OTHER COSTS - LAND IMPROVEMENT	-	-	-
Capital Outlay Total	154,189	166,155	415,000
Indirect			
INDIRECT COSTS CHARGES	(166,367)	-	(162,734)
Indirect Total	(166,367)	-	(162,734)
Expenditures Total	1,110,809	950,847	1,548,782

STATEWIDE

**Marin County Office of Education
2020-21 Budget
Statewide Services**

	CCEE Admin Agent	SELPA Content Lead	Total
Revenues:			
State		1,143,273	1,143,273
Local	736,481		736,481
Total Revenues	736,481	1,143,273	1,879,754
Expenditures:			
Certificated		166,248	166,248
Classified	540,357	32,363	572,720
Benefits	210,166	68,589	278,755
Books & Supplies	-	17,440	17,440
Services	18,870	736,504	755,374
Indirect		122,129	122,129
Total Expenditures	769,393	1,143,273	1,912,666
Excess (Deficiency) of Revenues over Expenditures	(32,912)	-	(32,912)

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
CCEE Admin Agent			
Revenues			
Local			
ALL OTHER FEES AND CONTRACTS	751,616	-	736,481
ALL OTHER LOCAL REVENUES	-	3,056	-
Local Total	751,616	3,056	736,481
Revenues Total	751,616	3,056	736,481
Expenditures			
Classified			
BUSINESS MANAGER	-	-	-
CLASS ASSIST SUPERINTENDENT	229,785	258,760	236,642
CLASS SUPV & ADM SALARY~OTHER	122,842	117,155	119,499
CLERICAL & OFFICE ~ OVERTIME	-	672	-
DIRECTOR	172,205	170,609	177,374
PROFESSIONAL EXPERT	-	4,005	-
SECRETARIAL SALARIES	-	6,973	6,842
Classified Total	524,832	558,174	540,357
Benefits			
CAR ALLOWANCE CLASSIFIED BEN	7,200	6,525	6,300
HEALTH & WELFARE CLASSIFIED	25,408	25,729	39,780
MEDICARE - CLASSIFIED	7,610	8,117	7,449
OPEB ACTIVE EMPLOYEE-CLASSIFIED	535	570	549
OPEB ALLOCATED - CLASSIFIED	1,244	1,266	1,220
PERS ~ CLASSIFIED POSITIONS	103,502	89,417	122,556
SOCIAL SECURITY (OASDI)~CLASSI	24,308	27,094	24,321
UNEMPLOYMENT INS ~ CLASSIFIED	263	282	259
WORKERS COMP ~ CLASSIFIED	10,177	10,949	7,732
Benefits Total	180,247	169,949	210,166
Books & Supplies			
MATERIALS & SUPPLIES	-	561	-
Books & Supplies Total	-	561	-
Services			
ADVERTISING	1,000	605	1,000
CONFERENCES	6,670	1,743	6,670
COPIER CHARGES (COPIES)	-	157	-
FINGERPRINTING	500	109	500
MILEAGE	2,000	18	2,000
OTHER CONTRACT SERVICES	7,000	1,640	7,000
OTHER FEES	500	37	500
POSTAGE	1,200	431	1,200
Services Total	18,870	4,740	18,870
Expenditures Total	723,949	733,424	769,393

Comparative Budget Report

	2019-20 EstAct	2019-20 Act+Enc	2020-21 Budget
SELPA Content Lead			
Revenues			
State			
ALL OTHER STATE REVENUES	1,513,972	711,767	1,143,273
State Total	1,513,972	711,767	1,143,273
Revenues Total	1,513,972	711,767	1,143,273
Expenditures			
Certificated			
ASSISTANT SUPERINTENDENT	21,648	21,648	22,298
COORDINATOR/PROGRAM MANAGER	139,757	139,757	143,950
Certificated Total	161,405	161,405	166,248
Classified			
SECRETARIAL SALARIES	29,688	20,782	32,363
Classified Total	29,688	20,782	32,363
Benefits			
CAR ALLOWANCE CERTIFICATED BEN	-	550	-
HEALTH & WELFARE CERTIFICATED	1,848	1,326	14,586
HEALTH & WELFARE CLASSIFIED	6,797	3,002	7,317
MEDICARE - CERTIFICATED	2,340	2,329	2,412
MEDICARE - CLASSIFIED	430	301	470
OPEB ACTIVE EMPLOYEE-CERTIFICA	199	199	201
OPEB ACTIVE EMPLOYEE-CLASSIFIED	95	65	101
OPEB ALLOCATED - CERTIFICATED	383	371	395
OPEB ALLOCATED - CLASSIFIED	70	46	78
PERS ~ CLASSIFIED POSITIONS	5,855	4,098	7,340
SOCIAL SECURITY (OASDI)~CLASSI	1,841	1,288	2,007
STRS ~ CERTIFICATED POSITIONS	27,600	27,600	30,590
UNEMPLOYMENT INS ~ CLASSIFIED	15	10	17
UNEMPLOYMENT INS CERTIFICATED	81	81	84
WORKERS COMP ~ CERTIFICATED	3,130	3,141	2,503
WORKERS COMP ~ CLASSIFIED	576	403	488
Benefits Total	51,260	44,810	68,589
Books & Supplies			
MATERIALS & SUPPLIES	15,440	13,667	15,440
NONCAPITALIZED EQUIPMENT	7,500	4,085	2,000
Books & Supplies Total	22,940	17,752	17,440
Services			
CONFERENCES	23,000	12,613	23,000
INTERNET	9,000	6,825	3,000
LEGAL SERVICE	6,000	6,000	6,000
MILEAGE	1,000	-	1,000
OTHER CONTRACT SERVICES	633,322	480,539	665,107
OUTSIDE PRINTING	18,185	10,542	18,185
PERSONNEL AGENCIES	20,212	9,258	20,212
PROF/CONSLTG SVCS & OPER EXPEN	370,699	-	-
Services Total	1,081,418	525,777	736,504
Indirect			
INDIRECT COSTS CHARGES	167,261	-	122,129
Indirect Total	167,261	-	122,129
Expenditures Total	1,513,972	770,526	1,143,273

ALL OTHER FUNDS

All Other Funds

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

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.

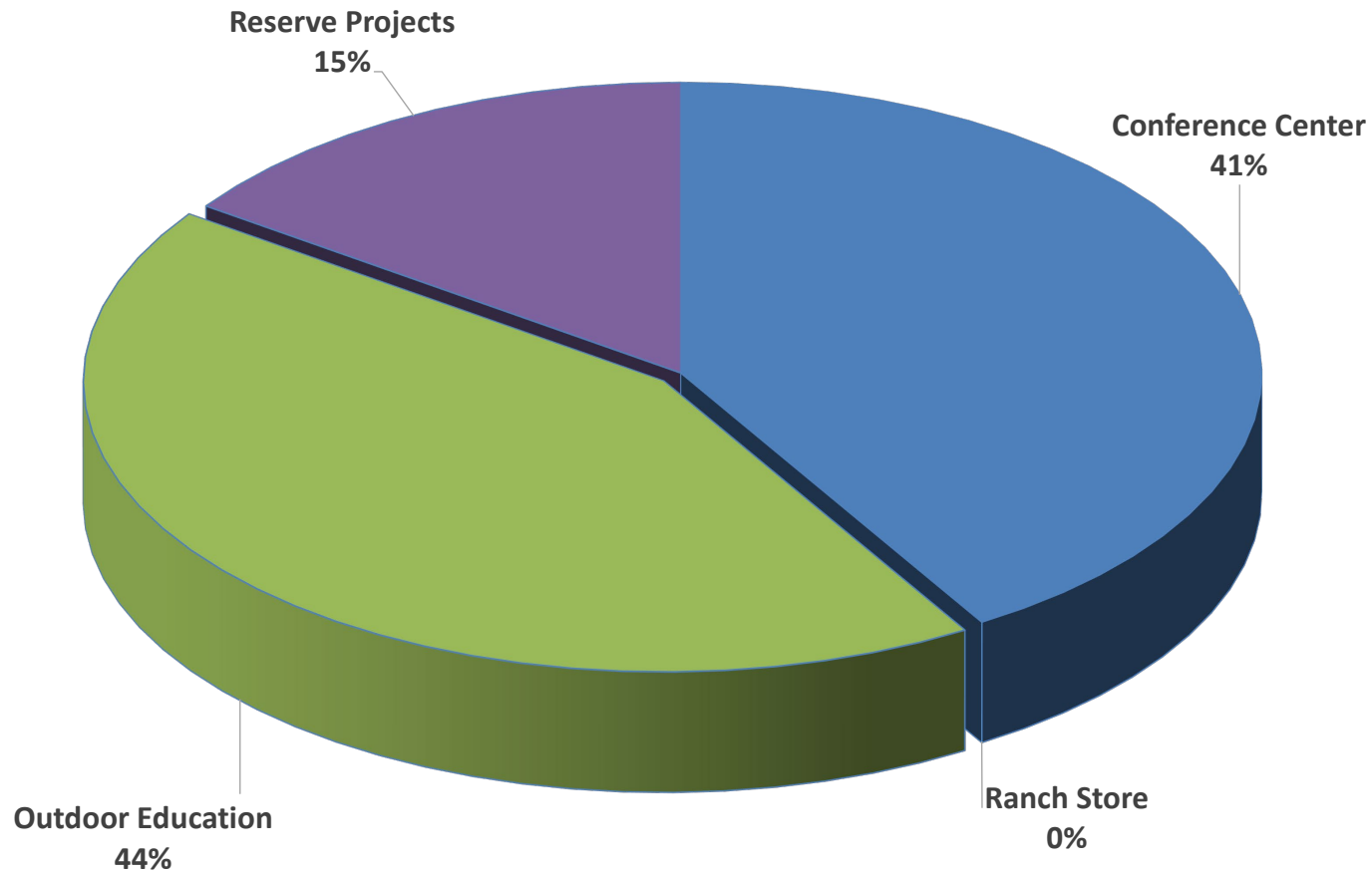
In response to the COVID-19 pandemic, Walker Creek Ranch suspended operations in March of 2020. Operations will continue to be suspended in the 2020-21 program year until Public Health guidelines allow the commencing of activities at the Ranch.

**Marin County Office of Education
2020-21 Budget
Walker Creek Ranch**

	Conference Center	Ranch Store	Outdoor Education	Reserve Projects	Total
Revenues:					
LCFF Sources					-
State					-
Local					-
Interfund In	402,062	-	424,215	-	826,277
Total Revenues	402,062	-	424,215	-	826,277
Expenditures:					-
Certificated					-
Classified	181,707		192,870		374,577
Benefits	103,077		97,507		200,584
Books & Supplies					-
Services	29,312		39,754		69,066
Capital Outlay	50,400		54,600		105,000
Other Outgo					-
Interfund Out	37,566		39,484		77,050
Total Expenditures	402,062	-	424,215	-	826,277
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-

Marin County Office of Education

Walker Creek Ranch
2020-2021 Budget



Total \$826,277

STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		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	
SIAB	Summary of Interfund Activities - Budget		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01CS	Criteria and Standards Review	GS	GS

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		11,853,451.00	7,177,120.00	19,030,571.00	11,904,835.00	7,391,408.00	19,296,243.00	1.4%
2) Federal Revenue	8100-8299		0.00	2,797,856.00	2,797,856.00	0.00	2,323,960.00	2,323,960.00	-16.9%
3) Other State Revenue	8300-8599		134,400.00	7,204,087.00	7,338,487.00	111,746.00	6,654,398.00	6,766,144.00	-7.8%
4) Other Local Revenue	8600-8799		5,186,913.00	13,204,026.00	18,390,939.00	4,083,924.00	12,592,045.00	16,675,969.00	-9.3%
5) TOTAL, REVENUES			17,174,764.00	30,383,089.00	47,557,853.00	16,100,505.00	28,961,811.00	45,062,316.00	-5.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,116,359.00	8,630,182.00	11,746,541.00	3,065,401.96	8,534,718.00	11,600,119.96	-1.2%
2) Classified Salaries	2000-2999		6,886,081.00	5,132,827.00	12,018,908.00	6,432,785.61	5,177,341.39	11,610,127.00	-3.4%
3) Employee Benefits	3000-3999		4,077,552.55	6,202,718.40	10,280,270.95	4,096,706.39	6,882,776.96	10,979,483.35	6.8%
4) Books and Supplies	4000-4999		442,509.00	561,762.00	1,004,271.00	611,910.00	459,228.00	1,071,138.00	6.7%
5) Services and Other Operating Expenditures	5000-5999		2,560,435.00	9,690,944.00	12,251,379.00	2,447,058.00	7,019,113.00	9,466,171.00	-22.7%
6) Capital Outlay	6000-6999		68,000.00	868,684.00	936,684.00	400,000.00	25,000.00	425,000.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,007,989.00	127,527.00	1,135,516.00	1,928,711.00	101,376.00	2,030,087.00	78.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,461,841.00)	2,461,841.00	0.00	(2,233,302.00)	2,233,302.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,697,084.55	33,676,485.40	49,373,569.95	16,749,270.96	30,432,855.35	47,182,126.31	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,477,679.45	(3,293,396.40)	(1,815,716.95)	(648,765.96)	(1,471,044.35)	(2,119,810.31)	16.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		411,696.00	0.00	411,696.00	112,021.00	0.00	112,021.00	-72.8%
b) Transfers Out	7600-7629		200,000.00	25,000.00	225,000.00	826,277.00	0.00	826,277.00	267.2%
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		(938,446.00)	938,446.00	0.00	(1,097,782.00)	1,097,782.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(726,750.00)	913,446.00	186,696.00	(1,812,038.00)	1,097,782.00	(714,256.00)	-482.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)			750,929.45	(2,379,950.40)	(1,629,020.95)	(2,460,803.96)	(373,262.35)	(2,834,066.31)	74.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
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)			30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
2) Ending Balance, June 30 (E + F1e)			30,878,139.14	4,744,622.91	35,622,762.05	28,417,335.18	4,371,360.56	32,788,695.74	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	16,074.80	0.00	16,074.80	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	139,583.60	8,550.00	148,133.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,744,630.55	4,744,630.55	0.00	4,371,370.27	4,371,370.27	-7.9%
c) Committed									
Stabilization Arrangements		9750	26,038,560.68	0.00	26,038,560.68	24,044,881.12	0.00	24,044,881.12	-7.7%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,962,414.20	0.00	2,962,414.20	2,880,504.20	0.00	2,880,504.20	-2.8%
Unassigned/Unappropriated Amount		9790	1,715,006.86	(8,557.64)	1,706,449.22	1,491,949.86	(9.71)	1,491,940.15	-12.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,018,896.05	(3,180,333.57)	31,838,562.48				
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	236,954.27	835,446.21	1,072,400.48				
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	16,074.80	0.00	16,074.80				
7) Prepaid Expenditures		9330	139,583.60	8,550.00	148,133.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			35,488,007.72	(2,336,337.36)	33,151,670.36				
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	1,321,622.63	139,816.52	1,461,439.15				
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	96,210.21	96,210.21				
6) TOTAL, LIABILITIES			1,321,622.63	236,026.73	1,557,649.36				
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									

			2019-20 Estimated Actuals			2020-21 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							
(G9 + H2) - (I6 + J2)			34,166,385.09	(2,572,364.09)	31,594,021.00				

			2019-20 Estimated Actuals			2020-21 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							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,773,275.00	0.00	2,773,275.00	2,522,614.00	0.00	2,522,614.00	-9.0%
Education Protection Account State Aid - Current Year		8012	10,082.00	0.00	10,082.00	10,408.00	0.00	10,408.00	3.2%
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	85,396.00	0.00	85,396.00	86,259.00	0.00	86,259.00	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	19,472,901.00	0.00	19,472,901.00	20,291,842.00	0.00	20,291,842.00	4.2%
Unsecured Roll Taxes		8042	371,384.00	0.00	371,384.00	390,931.00	0.00	390,931.00	5.3%
Prior Years' Taxes		8043	25,984.00	0.00	25,984.00	31,655.00	0.00	31,655.00	21.8%
Supplemental Taxes		8044	426,062.00	0.00	426,062.00	184,597.00	0.00	184,597.00	-56.7%
Education Revenue Augmentation Fund (ERAF)		8045	12,138,536.00	0.00	12,138,536.00	11,012,203.00	0.00	11,012,203.00	-9.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	337,921.00	0.00	337,921.00	313,232.00	0.00	313,232.00	-7.3%
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			35,641,887.00	0.00	35,641,887.00	34,844,087.00	0.00	34,844,087.00	-2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(23,788,436.00)	7,177,120.00	(16,611,316.00)	(22,939,252.00)	7,391,408.00	(15,547,844.00)	-6.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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			11,853,451.00	7,177,120.00	19,030,571.00	11,904,835.00	7,391,408.00	19,296,243.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,320,603.00	1,320,603.00	0.00	1,260,982.00	1,260,982.00	-4.5%
Special Education Discretionary Grants		8182	0.00	555,749.00	555,749.00	0.00	543,988.00	543,988.00	-2.1%
Child Nutrition Programs		8220	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		165,432.00	165,432.00		266,392.00	266,392.00	61.0%
Title I, Part D, Local Delinquent Programs	3025	8290		135,563.00	135,563.00		104,205.00	104,205.00	-23.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,978.00	10,978.00		7,526.00	7,526.00	-31.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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		61,774.00	61,774.00		44,627.00	44,627.00	-27.8%
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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		443,657.00	443,657.00		10,640.00	10,640.00	-97.6%
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	85,600.00	85,600.00	8.2%
TOTAL, FEDERAL REVENUE			0.00	2,797,856.00	2,797,856.00	0.00	2,323,960.00	2,323,960.00	-16.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,213,660.00	1,213,660.00		1,226,982.00	1,226,982.00	1.1%
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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	49,404.00	17,340.00	66,744.00	34,150.00	11,896.00	46,046.00	-31.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		345,652.00	345,652.00		287,712.00	287,712.00	-16.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		424,554.00	424,554.00		0.00	0.00	-100.0%
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	9,996.00	4,822,407.00	4,832,403.00	2,596.00	4,747,334.00	4,749,930.00	-1.7%
TOTAL, OTHER STATE REVENUE			134,400.00	7,204,087.00	7,338,487.00	111,746.00	6,654,398.00	6,766,144.00	-7.8%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	3,000.00	3,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	272,437.00	0.00	272,437.00	641,194.00	0.00	641,194.00	135.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,921,697.00	595,184.00	4,516,881.00	2,595,900.00	236,971.00	2,832,871.00	-37.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2019-20 Estimated Actuals			2020-21 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							
(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	851,735.00	3,094,924.00	3,946,659.00	708,655.00	2,584,415.00	3,293,070.00	-16.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	141,044.00	0.00	141,044.00	138,175.00	0.00	138,175.00	-2.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		9,485,918.00	9,485,918.00		9,745,659.00	9,745,659.00	2.7%
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			5,186,913.00	13,204,026.00	18,390,939.00	4,083,924.00	12,592,045.00	16,675,969.00	-9.3%
TOTAL, REVENUES			17,174,764.00	30,383,089.00	47,557,853.00	16,100,505.00	28,961,811.00	45,062,316.00	-5.2%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	850,785.00	5,204,541.00	6,055,326.00	797,847.00	5,470,069.00	6,267,916.00	3.5%
Certificated Pupil Support Salaries		1200	91,322.00	864,872.00	956,194.00	46,420.00	844,337.00	890,757.00	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,882,674.00	2,390,204.00	4,272,878.00	1,943,696.96	2,192,355.00	4,136,051.96	-3.2%
Other Certificated Salaries		1900	291,578.00	170,565.00	462,143.00	277,438.00	27,957.00	305,395.00	-33.9%
TOTAL, CERTIFICATED SALARIES			3,116,359.00	8,630,182.00	11,746,541.00	3,065,401.96	8,534,718.00	11,600,119.96	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,030,785.00	3,236,878.00	4,267,663.00	807,190.00	3,336,085.00	4,143,275.00	-2.9%
Classified Support Salaries		2200	121,344.00	205,117.00	326,461.00	168,251.00	154,429.00	322,680.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	3,142,472.00	214,997.00	3,357,469.00	2,793,705.00	446,448.00	3,240,153.00	-3.5%
Clerical, Technical and Office Salaries		2400	2,317,623.00	827,435.00	3,145,058.00	2,389,360.61	793,278.39	3,182,639.00	1.2%
Other Classified Salaries		2900	273,857.00	648,400.00	922,257.00	274,279.00	447,101.00	721,380.00	-21.8%
TOTAL, CLASSIFIED SALARIES			6,886,081.00	5,132,827.00	12,018,908.00	6,432,785.61	5,177,341.39	11,610,127.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	608,942.60	2,626,824.36	3,235,766.96	609,650.35	2,767,355.74	3,377,006.09	4.4%
PERS		3201-3202	1,324,249.17	1,014,016.59	2,338,265.76	1,561,498.56	1,214,405.83	2,775,904.39	18.7%
OASDI/Medicare/Alternative		3301-3302	531,492.85	527,663.62	1,059,156.47	532,145.88	530,382.98	1,062,528.86	0.3%
Health and Welfare Benefits		3401-3402	1,325,474.00	1,656,280.00	2,981,754.00	1,152,927.08	2,045,017.92	3,197,945.00	7.3%
Unemployment Insurance		3501-3502	5,200.08	7,302.33	12,502.41	5,186.41	27,087.21	32,273.62	158.1%
Workers' Compensation		3601-3602	201,687.85	283,944.50	485,632.35	154,161.67	209,438.68	363,600.35	-25.1%
OPEB, Allocated		3701-3702	21,631.00	32,349.00	53,980.00	21,298.29	32,010.55	53,308.84	-1.2%
OPEB, Active Employees		3751-3752	19,215.00	34,987.00	54,202.00	17,390.15	33,878.05	51,268.20	-5.4%
Other Employee Benefits		3901-3902	39,660.00	19,351.00	59,011.00	42,448.00	23,200.00	65,648.00	11.2%
TOTAL, EMPLOYEE BENEFITS			4,077,552.55	6,202,718.40	10,280,270.95	4,096,706.39	6,882,776.96	10,979,483.35	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Books and Other Reference Materials		4200	24.00	8,258.00	8,282.00	1,000.00	400.00	1,400.00	-83.1%
Materials and Supplies		4300	402,667.00	497,044.00	899,711.00	559,570.00	419,884.00	979,454.00	8.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	38,818.00	56,460.00	95,278.00	50,340.00	38,944.00	89,284.00	-6.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			442,509.00	561,762.00	1,004,271.00	611,910.00	459,228.00	1,071,138.00	6.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,105,876.00	2,105,876.00	0.00	1,351,976.00	1,351,976.00	-35.8%
Travel and Conferences		5200	189,095.00	202,546.00	391,641.00	193,750.00	118,673.00	312,423.00	-20.2%
Dues and Memberships		5300	47,054.00	4,846.00	51,900.00	47,024.00	4,296.00	51,320.00	-1.1%
Insurance		5400 - 5450	92,115.00	0.00	92,115.00	93,263.00	0.00	93,263.00	1.2%
Operations and Housekeeping Services		5500	168,800.00	45,300.00	214,100.00	178,675.00	48,200.00	226,875.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,373.00	278,070.00	477,443.00	196,206.00	324,303.00	520,509.00	9.0%
Transfers of Direct Costs		5710	(15,600.00)	15,600.00	0.00	(28,559.00)	28,559.00	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	1,719,008.00	6,998,817.00	8,717,825.00	1,608,539.00	5,108,042.00	6,716,581.00	-23.0%
Communications		5900	160,590.00	39,889.00	200,479.00	158,160.00	35,064.00	193,224.00	-3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,560,435.00	9,690,944.00	12,251,379.00	2,447,058.00	7,019,113.00	9,466,171.00	-22.7%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	253,039.00	253,039.00	400,000.00	0.00	400,000.00	58.1%
Buildings and Improvements of Buildings		6200	68,000.00	530,046.00	598,046.00	0.00	10,000.00	10,000.00	-98.3%
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	85,599.00	85,599.00	0.00	15,000.00	15,000.00	-82.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,000.00	868,684.00	936,684.00	400,000.00	25,000.00	425,000.00	-54.6%
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	2019-20 Estimated Actuals			2020-21 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	1,007,989.00	0.00	1,007,989.00	1,928,711.00	0.00	1,928,711.00	91.3%
Debt Service									
Debt Service - Interest		7438	0.00	127,527.00	127,527.00	0.00	101,376.00	101,376.00	-20.5%
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)			1,007,989.00	127,527.00	1,135,516.00	1,928,711.00	101,376.00	2,030,087.00	78.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,461,841.00)	2,461,841.00	0.00	(2,233,302.00)	2,233,302.00	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			(2,461,841.00)	2,461,841.00	0.00	(2,233,302.00)	2,233,302.00	0.00	0.0%
TOTAL, EXPENDITURES			15,697,084.55	33,676,485.40	49,373,569.95	16,749,270.96	30,432,855.35	47,182,126.31	-4.4%

			2019-20 Estimated Actuals			2020-21 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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		411,696.00	0.00	411,696.00	112,021.00	0.00	112,021.00	-72.8%
(a) TOTAL, INTERFUND TRANSFERS IN			411,696.00	0.00	411,696.00	112,021.00	0.00	112,021.00	-72.8%
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		200,000.00	25,000.00	225,000.00	826,277.00	0.00	826,277.00	267.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	25,000.00	225,000.00	826,277.00	0.00	826,277.00	267.2%
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	2019-20 Estimated Actuals			2020-21 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	(938,446.00)	938,446.00	0.00	(1,097,782.00)	1,097,782.00	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			(938,446.00)	938,446.00	0.00	(1,097,782.00)	1,097,782.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(726,750.00)	913,446.00	186,696.00	(1,812,038.00)	1,097,782.00	(714,256.00)	-482.6%

			2019-20 Estimated Actuals			2020-21 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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	11,853,451.00	7,177,120.00	19,030,571.00	11,904,835.00	7,391,408.00	19,296,243.00	1.4%
2) Federal Revenue		8100-8299	0.00	2,797,856.00	2,797,856.00	0.00	2,323,960.00	2,323,960.00	-16.9%
3) Other State Revenue		8300-8599	134,400.00	7,204,087.00	7,338,487.00	111,746.00	6,654,398.00	6,766,144.00	-7.8%
4) Other Local Revenue		8600-8799	5,186,913.00	13,204,026.00	18,390,939.00	4,083,924.00	12,592,045.00	16,675,969.00	-9.3%
5) TOTAL, REVENUES			17,174,764.00	30,383,089.00	47,557,853.00	16,100,505.00	28,961,811.00	45,062,316.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,290,787.33	16,300,569.42	19,591,356.75	2,616,236.74	16,465,173.42	19,081,410.16	-2.6%
2) Instruction - Related Services	2000-2999		1,926,473.06	10,646,283.96	12,572,757.02	1,218,332.50	8,952,349.95	10,170,682.45	-19.1%
3) Pupil Services	3000-3999		329,492.28	1,619,218.08	1,948,710.36	216,234.88	1,265,708.25	1,481,943.13	-24.0%
4) Ancillary Services	4000-4999		54,390.00	471,121.89	525,511.89	59,923.00	230,524.00	290,447.00	-44.7%
5) Community Services	5000-5999		26,315.00	45,246.00	71,561.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,263,866.94	2,726,661.00	10,990,527.94	9,097,113.23	2,450,134.00	11,547,247.23	5.1%
8) Plant Services	8000-8999		797,770.94	1,739,858.05	2,537,628.99	1,612,719.61	967,589.73	2,580,309.34	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,007,989.00	127,527.00	1,135,516.00	1,928,711.00	101,376.00	2,030,087.00	78.8%
10) TOTAL, EXPENDITURES			15,697,084.55	33,676,485.40	49,373,569.95	16,749,270.96	30,432,855.35	47,182,126.31	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,477,679.45	(3,293,396.40)	(1,815,716.95)	(648,765.96)	(1,471,044.35)	(2,119,810.31)	16.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	411,696.00	0.00	411,696.00	112,021.00	0.00	112,021.00	-72.8%
b) Transfers Out		7600-7629	200,000.00	25,000.00	225,000.00	826,277.00	0.00	826,277.00	267.2%
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	(938,446.00)	938,446.00	0.00	(1,097,782.00)	1,097,782.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(726,750.00)	913,446.00	186,696.00	(1,812,038.00)	1,097,782.00	(714,256.00)	-482.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)			750,929.45	(2,379,950.40)	(1,629,020.95)	(2,460,803.96)	(373,262.35)	(2,834,066.31)	74.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
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)			30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,127,209.69	7,124,573.31	37,251,783.00	30,878,139.14	4,744,622.91	35,622,762.05	-4.4%
2) Ending Balance, June 30 (E + F1e)			30,878,139.14	4,744,622.91	35,622,762.05	28,417,335.18	4,371,360.56	32,788,695.74	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,499.00	0.00	6,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	16,074.80	0.00	16,074.80	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	139,583.60	8,550.00	148,133.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,744,630.55	4,744,630.55	0.00	4,371,370.27	4,371,370.27	-7.9%
c) Committed									
Stabilization Arrangements		9750	26,038,560.68	0.00	26,038,560.68	24,044,881.12	0.00	24,044,881.12	-7.7%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,962,414.20	0.00	2,962,414.20	2,880,504.20	0.00	2,880,504.20	-2.8%
Unassigned/Unappropriated Amount		9790	1,715,006.86	(8,557.64)	1,706,449.22	1,491,949.86	(9.71)	1,491,940.15	-12.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,564,102.00	15,547,844.00	-6.1%
2) Federal Revenue		8100-8299	5,701,317.00	5,795,489.00	1.7%
3) Other State Revenue		8300-8599	923,634.00	1,128,497.00	22.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,189,053.00	22,471,830.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,189,053.00	22,471,830.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,189,053.00	22,471,830.00	-3.1%
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	2019-20 Estimated Actuals	2020-21 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	420,584.99	420,584.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,584.99	420,584.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,584.99	420,584.99	0.0%
2) Ending Balance, June 30 (E + F1e)			420,584.99	420,584.99	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	420,584.99	420,584.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,405,009.57		
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	259,537.00		
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			8,664,546.57		
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)			8,664,546.57		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	16,564,102.00	15,547,844.00	-6.1%
TOTAL, LCFF SOURCES			16,564,102.00	15,547,844.00	-6.1%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,701,317.00	5,795,489.00	1.7%
TOTAL, FEDERAL REVENUE			5,701,317.00	5,795,489.00	1.7%
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	923,634.00	1,128,497.00	22.2%
TOTAL, OTHER STATE REVENUE			923,634.00	1,128,497.00	22.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			23,189,053.00	22,471,830.00	-3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,624,951.00	6,923,986.00	4.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	16,564,102.00	15,547,844.00	-6.1%
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)			23,189,053.00	22,471,830.00	-3.1%
TOTAL, EXPENDITURES			23,189,053.00	22,471,830.00	-3.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,564,102.00	15,547,844.00	-6.1%
2) Federal Revenue		8100-8299	5,701,317.00	5,795,489.00	1.7%
3) Other State Revenue		8300-8599	923,634.00	1,128,497.00	22.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,189,053.00	22,471,830.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,189,053.00	22,471,830.00	-3.1%
10) TOTAL, EXPENDITURES			23,189,053.00	22,471,830.00	-3.1%
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	2019-20 Estimated Actuals	2020-21 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	420,584.99	420,584.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,584.99	420,584.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,584.99	420,584.99	0.0%
2) Ending Balance, June 30 (E + F1e)			420,584.99	420,584.99	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	420,584.99	420,584.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	361,190.00	232,203.00	-35.7%
3) Other State Revenue		8300-8599	208,273.00	201,469.00	-3.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			569,463.00	433,672.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,302.00	30,290.00	-30.0%
2) Classified Salaries		2000-2999	75,708.00	52,094.00	-31.2%
3) Employee Benefits		3000-3999	41,577.98	32,176.79	-22.6%
4) Books and Supplies		4000-4999	959.00	380.00	-60.4%
5) Services and Other Operating Expenditures		5000-5999	366,381.00	283,761.00	-22.6%
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			527,927.98	398,701.79	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,535.02	34,970.21	-15.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,535.00	34,971.00	-15.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,535.00)	(34,971.00)	-15.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.02	(0.79)	-4050.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.02	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.02	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.02	New
2) Ending Balance, June 30 (E + F1e)			0.02	(0.77)	-3950.0%
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	0.02	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.77)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	221,430.94		
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			221,430.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,050.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	93,866.14		
6) TOTAL, LIABILITIES			173,916.14		
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)			47,514.80		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	361,190.00	232,203.00	-35.7%
TOTAL, FEDERAL REVENUE			361,190.00	232,203.00	-35.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	208,273.00	201,469.00	-3.3%
TOTAL, OTHER STATE REVENUE			208,273.00	201,469.00	-3.3%
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			569,463.00	433,672.00	-23.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	43,302.00	30,290.00	-30.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,302.00	30,290.00	-30.0%
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	14,625.00	12,914.00	-11.7%
Clerical, Technical and Office Salaries		2400	8,312.00	5,196.00	-37.5%
Other Classified Salaries		2900	52,771.00	33,984.00	-35.6%
TOTAL, CLASSIFIED SALARIES			75,708.00	52,094.00	-31.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,668.00	11,174.00	-23.8%
PERS		3201-3202	10,977.67	9,375.57	-14.6%
OASDI/Medicare/Alternative		3301-3302	5,240.92	3,762.77	-28.2%
Health and Welfare Benefits		3401-3402	8,041.00	6,366.00	-20.8%
Unemployment Insurance		3501-3502	64.09	43.99	-31.4%
Workers' Compensation		3601-3602	2,304.30	1,242.46	-46.1%
OPEB, Allocated		3701-3702	157.00	117.00	-25.5%
OPEB, Active Employees		3751-3752	125.00	95.00	-24.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,577.98	32,176.79	-22.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	959.00	380.00	-60.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			959.00	380.00	-60.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	174,889.00	91,321.00	-47.8%
Travel and Conferences		5200	3,624.00	992.00	-72.6%
Dues and Memberships		5300	145.00	145.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	187,464.00	191,044.00	1.9%
Communications		5900	259.00	259.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			366,381.00	283,761.00	-22.6%
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			527,927.98	398,701.79	-24.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	41,535.00	34,971.00	-15.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			41,535.00	34,971.00	-15.8%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41,535.00)	(34,971.00)	-15.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	361,190.00	232,203.00	-35.7%
3) Other State Revenue		8300-8599	208,273.00	201,469.00	-3.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			569,463.00	433,672.00	-23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		183,877.00	180,334.51	-1.9%
3) Pupil Services	3000-3999		344,050.98	218,367.28	-36.5%
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			527,927.98	398,701.79	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,535.02	34,970.21	-15.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,535.00	34,971.00	-15.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,535.00)	(34,971.00)	-15.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.02	(0.79)	-4050.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.02	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.02	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.02	New
2) Ending Balance, June 30 (E + F1e)			0.02	(0.77)	-3950.0%
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	0.02	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.77)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	28,000.00	32,843.00	17.3%
5) TOTAL, REVENUES			28,000.00	32,843.00	17.3%
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)			28,000.00	32,843.00	17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,000.00	32,843.00	17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,885,791.82	1,913,791.82	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,885,791.82	1,913,791.82	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,885,791.82	1,913,791.82	1.5%
2) Ending Balance, June 30 (E + F1e)			1,913,791.82	1,946,634.82	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	1,913,791.82	1,946,634.82	1.7%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,909,165.69		
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			1,909,165.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,909,165.69		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	28,000.00	32,843.00	17.3%
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			28,000.00	32,843.00	17.3%
TOTAL, REVENUES			28,000.00	32,843.00	17.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	28,000.00	32,843.00	17.3%
5) TOTAL, REVENUES			28,000.00	32,843.00	17.3%
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)			28,000.00	32,843.00	17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,000.00	32,843.00	17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,885,791.82	1,913,791.82	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,885,791.82	1,913,791.82	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,885,791.82	1,913,791.82	1.5%
2) Ending Balance, June 30 (E + F1e)			1,913,791.82	1,946,634.82	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	1,913,791.82	1,946,634.82	1.7%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,900.00	3,312.00	14.2%
5) TOTAL, REVENUES			2,900.00	3,312.00	14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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)			2,900.00	3,312.00	14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,900.00	3,312.00	14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,193.67	193,093.67	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,193.67	193,093.67	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,193.67	193,093.67	1.5%
2) Ending Balance, June 30 (E + F1e)			193,093.67	196,405.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	193,093.67	196,405.67	1.7%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	192,551.06		
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			192,551.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			192,551.06		

			2019-20	2020-21	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	2,900.00	3,312.00	14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,900.00	3,312.00	14.2%
TOTAL, REVENUES			2,900.00	3,312.00	14.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,900.00	3,312.00	14.2%
5) TOTAL, REVENUES			2,900.00	3,312.00	14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			2,900.00	3,312.00	14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,900.00	3,312.00	14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,193.67	193,093.67	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,193.67	193,093.67	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,193.67	193,093.67	1.5%
2) Ending Balance, June 30 (E + F1e)			193,093.67	196,405.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	193,093.67	196,405.67	1.7%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,032,231.00	516,115.00	-50.0%
5) TOTAL, REVENUES			1,032,231.00	516,115.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,000.00	30,000.00	0.0%
3) Employee Benefits		3000-3999	4,738.50	9,565.50	101.9%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000,769.00	476,049.00	-52.4%
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			1,036,007.50	516,114.50	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,776.50)	0.50	-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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,776.50)	0.50	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,495.68	617,719.18	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,495.68	617,719.18	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,495.68	617,719.18	-0.6%
2) Ending Balance, June 30 (E + F1e)			617,719.18	617,719.68	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	617,719.18	617,719.68	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	259,216.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			269,216.84		
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	37,933.50		
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			37,933.50		
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)			231,283.34		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,032,231.00	516,115.00	-50.0%
TOTAL, OTHER LOCAL REVENUE			1,032,231.00	516,115.00	-50.0%
TOTAL, REVENUES			1,032,231.00	516,115.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	30,000.00	30,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,000.00	30,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,853.00	6,804.00	267.2%
OASDI/Medicare/Alternative		3301-3302	2,294.50	2,295.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	12.50	15.00	20.0%
Workers' Compensation		3601-3602	578.50	451.50	-22.0%
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			4,738.50	9,565.50	101.9%
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	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	2019-20 Estimated Actuals	2020-21 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	1,000,769.00	476,049.00	-52.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,769.00	476,049.00	-52.4%
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			1,036,007.50	516,114.50	-50.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,032,231.00	516,115.00	-50.0%
5) TOTAL, REVENUES			1,032,231.00	516,115.00	-50.0%
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		1,036,007.50	516,114.50	-50.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,036,007.50	516,114.50	-50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,776.50)	0.50	-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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,776.50)	0.50	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,495.68	617,719.18	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,495.68	617,719.18	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,495.68	617,719.18	-0.6%
2) Ending Balance, June 30 (E + F1e)			617,719.18	617,719.68	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	617,719.18	617,719.68	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	1,537,511.18	1,537,511.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537,511.18	1,537,511.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,511.18	1,537,511.18	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537,511.18	1,537,511.18	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	1,535,781.00	1,535,781.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,730.18	1,730.18	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,556,568.21		
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			1,556,568.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,556,568.21		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	1,537,511.18	1,537,511.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537,511.18	1,537,511.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,511.18	1,537,511.18	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537,511.18	1,537,511.18	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	1,535,781.00	1,535,781.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,730.18	1,730.18	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	258,750.00	294,901.00	14.0%
5) TOTAL, REVENUES			258,750.00	294,901.00	14.0%
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	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	155,302.00	91,269.00	-41.2%
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			155,802.00	91,269.00	-41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,948.00	203,632.00	97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,948.00	203,632.00	97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,932,406.26	17,035,354.26	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,932,406.26	17,035,354.26	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,932,406.26	17,035,354.26	0.6%
2) Ending Balance, June 30 (E + F1e)			17,035,354.26	17,238,986.26	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,035,354.26	17,238,986.26	1.2%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,139,528.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,139,528.77		
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)			17,139,528.77		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	258,750.00	294,901.00	14.0%
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			258,750.00	294,901.00	14.0%
TOTAL, REVENUES			258,750.00	294,901.00	14.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,784.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	146,518.00	91,269.00	-37.7%
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			155,302.00	91,269.00	-41.2%
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			155,802.00	91,269.00	-41.4%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	258,750.00	294,901.00	14.0%
5) TOTAL, REVENUES			258,750.00	294,901.00	14.0%
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		155,802.00	91,269.00	-41.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,802.00	91,269.00	-41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,948.00	203,632.00	97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,948.00	203,632.00	97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,932,406.26	17,035,354.26	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,932,406.26	17,035,354.26	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,932,406.26	17,035,354.26	0.6%
2) Ending Balance, June 30 (E + F1e)			17,035,354.26	17,238,986.26	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	17,035,354.26	17,238,986.26	1.2%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	566.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,135,284.00	0.00	-100.0%
5) TOTAL, REVENUES			3,135,850.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,519,342.00	374,577.00	-75.3%
3) Employee Benefits		3000-3999	699,020.40	200,584.00	-71.3%
4) Books and Supplies		4000-4999	425,832.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	548,079.00	69,066.00	-87.4%
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			3,297,273.40	749,227.00	-77.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,423.40)	(749,227.00)	364.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	826,277.00	267.2%
b) Transfers Out		7600-7629	370,161.00	77,050.00	-79.2%
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			(145,161.00)	749,227.00	-616.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(306,584.40)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,731,091.59	3,424,507.19	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,091.59	3,424,507.19	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,731,091.59	3,424,507.19	-8.2%
2) Ending Net Position, June 30 (E + F1e)			3,424,507.19	3,424,507.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,198,096.92	3,198,096.92	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	226,410.27	226,410.27	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(36,640.49)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
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	66,402.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,544.29		
7) Prepaid Expenditures		9330	594.96		
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	2,495,803.02		
e) Accumulated Depreciation - Buildings		9435	(1,858,758.23)		
f) Equipment		9440	350,244.51		
g) Accumulated Depreciation - Equipment		9445	(259,893.49)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,248,148.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	(6,192.73)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	165,775.54		
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			159,582.81		
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)			3,088,565.41		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	566.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			566.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	1,557,184.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,540,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	33,100.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,135,284.00	0.00	-100.0%
TOTAL, REVENUES			3,135,850.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	251,524.00	113,981.00	-54.7%
Classified Support Salaries		2200	677,184.00	495,352.00	-26.9%
Classified Supervisors' and Administrators' Salaries		2300	425,486.00	(340,811.00)	-180.1%
Clerical, Technical and Office Salaries		2400	130,148.00	106,055.00	-18.5%
Other Classified Salaries		2900	35,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,519,342.00	374,577.00	-75.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	566.00	0.00	-100.0%
PERS		3201-3202	302,562.20	225,328.00	-25.5%
OASDI/Medicare/Alternative		3301-3302	115,655.40	76,009.00	-34.3%
Health and Welfare Benefits		3401-3402	242,948.00	(132,391.00)	-154.5%
Unemployment Insurance		3501-3502	759.80	10,517.00	1284.2%
Workers' Compensation		3601-3602	29,478.00	14,973.00	-49.2%
OPEB, Allocated		3701-3702	2,891.00	2,375.00	-17.8%
OPEB, Active Employees		3751-3752	4,160.00	3,773.00	-9.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			699,020.40	200,584.00	-71.3%
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	190,832.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,000.00	0.00	-100.0%
Food		4700	232,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			425,832.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,300.00	0.00	-100.0%
Dues and Memberships		5300	800.00	0.00	-100.0%
Insurance		5400-5450	23,029.00	23,316.00	1.2%
Operations and Housekeeping Services		5500	173,120.00	45,750.00	-73.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,747.00	0.00	-100.0%
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	295,723.00	0.00	-100.0%
Communications		5900	2,360.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			548,079.00	69,066.00	-87.4%
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			3,297,273.40	749,227.00	-77.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	225,000.00	826,277.00	267.2%
(a) TOTAL, INTERFUND TRANSFERS IN			225,000.00	826,277.00	267.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	370,161.00	77,050.00	-79.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			370,161.00	77,050.00	-79.2%
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)			(145,161.00)	749,227.00	-616.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	566.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,135,284.00	0.00	-100.0%
5) TOTAL, REVENUES			3,135,850.00	0.00	-100.0%
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		3,297,273.40	749,227.00	-77.3%
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			3,297,273.40	749,227.00	-77.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(161,423.40)	(749,227.00)	364.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	225,000.00	826,277.00	267.2%
b) Transfers Out		7600-7629	370,161.00	77,050.00	-79.2%
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			(145,161.00)	749,227.00	-616.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(306,584.40)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,731,091.59	3,424,507.19	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,091.59	3,424,507.19	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,731,091.59	3,424,507.19	-8.2%
2) Ending Net Position, June 30 (E + F1e)			3,424,507.19	3,424,507.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,198,096.92	3,198,096.92	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	226,410.27	226,410.27	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,565.00	91,565.00	0.0%
5) TOTAL, REVENUES			91,565.00	91,565.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	91,565.00	91,565.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			91,565.00	91,565.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,223,894.97	1,223,894.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,894.97	1,223,894.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,223,894.97	1,223,894.97	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,223,894.97	1,223,894.97	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	1,223,894.97	1,223,894.97	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,275,021.29		
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			1,275,021.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	470.38		
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			470.38		
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)			1,274,550.91		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	82,565.00	82,565.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,565.00	91,565.00	0.0%
TOTAL, REVENUES			91,565.00	91,565.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	91,565.00	91,565.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			91,565.00	91,565.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			91,565.00	91,565.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,565.00	91,565.00	0.0%
5) TOTAL, REVENUES			91,565.00	91,565.00	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		91,565.00	91,565.00	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			91,565.00	91,565.00	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	2019-20 Estimated Actuals	2020-21 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	1,223,894.97	1,223,894.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,894.97	1,223,894.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,223,894.97	1,223,894.97	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,223,894.97	1,223,894.97	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	1,223,894.97	1,223,894.97	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	64.69	64.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64.69	64.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64.69	64.69	0.0%
2) Ending Net Position, June 30 (E + F1e)			64.69	64.69	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	64.69	64.69	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65.49		
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			65.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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)			65.49		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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%

			2019-20	2020-21	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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 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	64.69	64.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64.69	64.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64.69	64.69	0.0%
2) Ending Net Position, June 30 (E + F1e)			64.69	64.69	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	64.69	64.69	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	90.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			90.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	90.00		
4) TOTAL, LIABILITIES			90.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES			#N/A		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
			#N/A		
B. EXPENDITURES (Objects 1000-7999)			#N/A #N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

			2019-20	2020-21	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			

Description	2019-20 Estimated Actuals			2020-21 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	2019-20 Estimated Actuals			2020-21 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	19.37	19.37	19.37	19.37	19.37	19.37
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	30.16	30.16	30.16	30.16	30.16	30.16
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	49.53	49.53	49.53	49.53	49.53	49.53
2. District Funded County Program ADA						
a. County Community Schools	17.65	17.65	17.65	17.65	17.65	17.65
b. Special Education-Special Day Class	217.67	217.67	217.67	217.67	217.67	217.67
c. Special Education-NPS/LCI	20.59	20.59	20.59	20.59	20.59	20.59
d. Special Education Extended Year	2.10	2.10	2.10	2.10	2.10	2.10
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)	258.01	258.01	258.01	258.01	258.01	258.01
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	307.54	307.54	307.54	307.54	307.54	307.54
4. Adults in Correctional Facilities	20.78	20.78	20.78	20.78	20.78	20.78
5. County Operations Grant ADA	31,469.87	31,469.87	31,469.87	31,469.87	31,469.87	31,469.87
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 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)]	12.41	12.41	12.41	12.41	12.41	12.41
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	12.41	12.41	12.41	12.41	12.41	12.41
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	12.41	12.41	12.41	12.41	12.41	12.41
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)	12.41	12.41	12.41	12.41	12.41	12.41

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,820,000.00		1,820,000.00			1,820,000.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,820,000.00	0.00	1,820,000.00	0.00	0.00	1,820,000.00
Capital assets being depreciated:						
Land Improvements	473,190.44		473,190.44	516,269.00		989,459.44
Buildings	16,328,702.39		16,328,702.39			16,328,702.39
Equipment	2,725,970.54		2,725,970.54			2,725,970.54
Total capital assets being depreciated	19,527,863.37	0.00	19,527,863.37	516,269.00	0.00	20,044,132.37
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(7,370,734.00)		(7,370,734.00)		489,002.00	(7,859,736.00)
Equipment	(2,478,934.49)		(2,478,934.49)		68,679.00	(2,547,613.49)
Total accumulated depreciation	(9,849,668.49)	0.00	(9,849,668.49)	0.00	557,681.00	(10,407,349.49)
Total capital assets being depreciated, net	9,678,194.88	0.00	9,678,194.88	516,269.00	557,681.00	9,636,782.88
Governmental activity capital assets, net	11,498,194.88	0.00	11,498,194.88	516,269.00	557,681.00	11,456,782.88
Business-Type Activities:						
Capital assets not being depreciated:						
Land	1,674,221.00		1,674,221.00			1,674,221.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,674,221.00	0.00	1,674,221.00	0.00	0.00	1,674,221.00
Capital assets being depreciated:						
Land Improvements	3,831.26		3,831.26			3,831.26
Buildings	3,288,451.76		3,288,451.76			3,288,451.76
Equipment	350,244.87		350,244.87			350,244.87
Total capital assets being depreciated	3,642,527.89	0.00	3,642,527.89	0.00	0.00	3,642,527.89
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(1,858,758.30)		(1,858,758.30)		98,863.00	(1,957,621.30)
Equipment	(261,185.81)		(261,185.81)		9,645.00	(270,830.81)
Total accumulated depreciation	(2,119,944.11)	0.00	(2,119,944.11)	0.00	108,508.00	(2,228,452.11)
Total capital assets being depreciated, net	1,522,583.78	0.00	1,522,583.78	0.00	108,508.00	1,414,075.78
Business-type activity capital assets, net	3,196,804.78	0.00	3,196,804.78	0.00	108,508.00	3,088,296.78

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			32,956,054.00	31,631,500.00	30,093,989.00	28,606,539.00	27,433,203.00	25,576,850.00	35,784,516.00	37,599,252.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		126,193.00	126,193.00	229,825.00	227,146.00	227,146.00	229,825.00	227,146.00	227,849.00
Property Taxes	8020-8079		5,478.00	9,069.00	14,131.00	21,963.00	7,009,969.00	10,731,442.00	268,282.00	39,310.00
Miscellaneous Funds	8080-8099						(6,329,492.00)	240.00		
Federal Revenue	8100-8299		723.00		14,338.00	35,412.00	118,748.00	45,030.00	93,659.00	6,893.00
Other State Revenue	8300-8599		73,917.00	76,039.00	292,779.00	957,991.00	178,305.00	738,389.00	691,051.00	153,999.00
Other Local Revenue	8600-8799		510,143.00	954,505.00	264,476.00	169,907.00	80,931.00	691,647.00	4,051,024.00	152,673.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			716,454.00	1,165,806.00	815,549.00	1,412,419.00	1,285,607.00	12,436,573.00	5,331,162.00	580,724.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		406,972.00	493,756.00	987,261.00	1,003,178.00	986,839.00	991,048.00	989,400.00	1,010,943.00
Classified Salaries	2000-2999		572,640.00	1,016,281.00	924,857.00	930,290.00	952,488.00	934,227.00	912,862.00	937,073.00
Employee Benefits	3000-3999		389,170.00	612,150.00	757,726.00	770,590.00	775,135.00	763,745.00	780,007.00	800,704.00
Books and Supplies	4000-4999		24,686.00	30,174.00	30,847.00	59,272.00	61,880.00	22,199.00	56,800.00	49,629.00
Services	5000-5999		273,534.00	481,068.00	425,030.00	586,721.00	361,428.00	733,841.00	597,265.00	321,431.00
Capital Outlay	6000-6599		6,609.00		27,840.00	29,678.00	1,898.00	29,652.00	12,756.00	58,031.00
Other Outgo	7000-7499					609,109.00				
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,673,611.00	2,633,429.00	3,153,561.00	3,988,838.00	3,139,668.00	3,474,712.00	3,349,090.00	3,177,811.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		550,045.00	1,904,484.00	772,047.00	467,404.00	191,209.00	992,927.00	100,436.00	(30,174.00)
Due From Other Funds	9310					593,999.00				
Stores	9320					28,934.00				
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	550,045.00	1,904,484.00	772,047.00	1,090,337.00	992,927.00	100,436.00	(30,174.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		917,442.00	1,974,372.00	(78,515.00)	794,459.00	193,501.00	(252,878.00)	267,772.00	(127,734.00)
Due To Other Funds	9610		(381,295.00)			(381,295.00)				
Current Loans	9640									
Unearned Revenues	9650					(725,910.00)				
Deferred Inflows of Resources	9690									
SUBTOTAL			(381,295.00)	917,442.00	1,974,372.00	(78,515.00)	(312,746.00)	193,501.00	(252,878.00)	(127,734.00)
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			381,295.00	(367,397.00)	(69,888.00)	850,562.00	1,403,083.00	(2,292.00)	1,245,805.00	(167,336.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,324,554.00)	(1,537,511.00)	(1,487,450.00)	(1,173,336.00)	(1,856,353.00)	10,207,666.00	1,814,736.00	(2,499,527.00)
F. ENDING CASH (A + E)			31,631,500.00	30,093,989.00	28,606,539.00	27,433,203.00	25,576,850.00	35,784,516.00	37,599,252.00	35,099,725.00
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		35,099,725.00	32,445,374.00	31,842,921.00	30,533,703.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	227,849.00	227,849.00	222,506.00		233,495.00		2,533,022.00	2,533,022.00
Property Taxes	8020-8079	58,588.00	82,555.00	2,268,661.00	11,801,271.00			32,310,719.00	32,310,719.00
Miscellaneous Funds	8080-8099				(9,218,246.00)			(15,547,498.00)	(15,547,498.00)
Federal Revenue	8100-8299	37,357.00	11,493.00		217,335.00	1,742,972.00		2,323,960.00	2,323,960.00
Other State Revenue	8300-8599	153,573.00	1,329,778.00	223,321.00		1,897,002.00		6,766,144.00	6,766,144.00
Other Local Revenue	8600-8799	63,096.00	669,028.00	594,339.00	4,305,208.00	4,168,992.00		16,675,969.00	16,675,969.00
Interfund Transfers In	8910-8929				112,021.00			112,021.00	112,021.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		540,463.00	2,320,703.00	3,308,827.00	7,217,589.00	8,042,461.00	0.00	45,174,337.00	45,174,337.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	995,838.00	1,009,192.00	1,334,035.00	1,340,627.00	51,031.00		11,600,120.00	11,600,119.96
Classified Salaries	2000-2999	987,647.00	948,167.00	1,216,748.00	1,176,326.00	100,522.00		11,610,128.00	11,610,127.00
Employee Benefits	3000-3999	798,464.00	780,309.00	636,858.00	3,097,875.00	16,750.00		10,979,483.00	10,979,483.35
Books and Supplies	4000-4999	40,537.00	30,782.00	223,249.00	399,877.00	41,206.00		1,071,138.00	1,071,138.00
Services	5000-5999	459,883.00	328,843.00	1,271,131.00	823,417.00	2,802,579.00		9,466,171.00	9,466,171.00
Capital Outlay	6000-6599	77.00	15,926.00	25,610.00	186,923.00	30,000.00		425,000.00	425,000.00
Other Outgo	7000-7499				1,420,978.00			2,030,087.00	2,030,087.00
Interfund Transfers Out	7600-7629				826,277.00			826,277.00	826,277.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,282,446.00	3,113,219.00	4,707,631.00	9,272,300.00	3,042,088.00	0.00	48,008,404.00	48,008,403.31
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(51,472.00)	(9,503.00)	58,256.00	(4,945,659.00)			0.00	
Due From Other Funds	9310							593,999.00	
Stores	9320							28,934.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340				(112,409.00)			(112,409.00)	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(51,472.00)	(9,503.00)	58,256.00	(5,058,068.00)	0.00	0.00	510,524.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(139,104.00)	(199,566.00)	(31,330.00)	(3,318,419.00)			0.00	
Due To Other Funds	9610							(381,295.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650					0.00		(725,910.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(139,104.00)	(199,566.00)	(31,330.00)	(3,318,419.00)	0.00	0.00	(1,107,205.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		87,632.00	190,063.00	89,586.00	(1,739,649.00)	0.00	0.00	1,617,729.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,654,351.00)	(602,453.00)	(1,309,218.00)	(3,794,360.00)	5,000,373.00	0.00	(1,216,338.00)	(2,834,066.31)
F. ENDING CASH (A + E)		32,445,374.00	31,842,921.00	30,533,703.00	26,739,343.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,739,716.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			26,739,343.00	25,422,368.00	23,907,365.00	22,406,284.00	21,179,099.00	19,478,353.00	29,673,539.00	31,458,197.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		126,193.00	126,193.00	229,825.00	227,146.00	227,146.00	229,825.00	227,146.00	227,849.00
Property Taxes	8020-8079		5,478.00	9,069.00	14,131.00	21,963.00	7,009,969.00	10,731,442.00	268,282.00	39,310.00
Miscellaneous Funds	8080-8099						(6,329,492.00)	240.00		
Federal Revenue	8100-8299		686.00		13,596.00	33,579.00		42,699.00	88,811.00	6,536.00
Other State Revenue	8300-8599		67,221.00	69,151.00	266,256.00	871,206.00	162,153.00	671,498.00	628,448.00	140,048.00
Other Local Revenue	8600-8799		510,143.00	954,505.00	264,476.00	169,907.00	80,931.00	691,647.00	4,051,024.00	152,673.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			709,721.00	1,158,918.00	788,284.00	1,323,801.00	1,263,308.00	12,367,351.00	5,263,711.00	566,416.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		411,042.00	498,694.00	997,133.00	1,013,210.00	996,708.00	1,000,958.00	999,294.00	1,021,053.00
Classified Salaries	2000-2999		581,230.00	1,031,525.00	938,730.00	944,244.00	966,775.00	948,240.00	926,555.00	951,129.00
Employee Benefits	3000-3999		400,697.00	630,281.00	780,169.00	793,414.00	798,094.00	786,366.00	803,110.00	824,420.00
Books and Supplies	4000-4999		24,686.00	30,174.00	30,847.00	59,272.00	61,880.00	22,199.00	56,800.00	49,629.00
Services	5000-5999		235,035.00	413,359.00	365,208.00	504,142.00	310,558.00	630,555.00	513,202.00	276,191.00
Capital Outlay	6000-6599		6,609.00		27,840.00	29,678.00	1,898.00	29,652.00	12,756.00	58,031.00
Other Outgo	7000-7499					609,109.00				
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,659,299.00	2,604,033.00	3,139,927.00	3,953,069.00	3,135,913.00	3,417,970.00	3,311,717.00	3,180,453.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		550,045.00	1,904,484.00	772,047.00	467,404.00	191,209.00	992,927.00	100,436.00	(30,714.00)
Due From Other Funds	9310					593,999.00				
Stores	9320					28,934.00				
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	550,045.00	1,904,484.00	772,047.00	1,090,337.00	191,209.00	992,927.00	100,436.00	(30,714.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		917,442.00	1,974,372.00	(78,515.00)	794,459.00	19,350.00	(252,878.00)	267,772.00	(127,734.00)
Due To Other Funds	9610					(380,295.00)				
Current Loans	9640									
Unearned Revenues	9650					(725,910.00)				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	917,442.00	1,974,372.00	(78,515.00)	(311,746.00)	19,350.00	(252,878.00)	267,772.00	(127,734.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(367,397.00)	(69,888.00)	850,562.00	1,402,083.00	171,859.00	1,245,805.00	(167,336.00)	97,020.00
E. NET INCREASE/DECREASE (B - C + D)			(1,316,975.00)	(1,515,003.00)	(1,501,081.00)	(1,227,185.00)	(1,700,746.00)	10,195,186.00	1,784,658.00	(2,517,017.00)
F. ENDING CASH (A + E)			25,422,368.00	23,907,365.00	22,406,284.00	21,179,099.00	19,478,353.00	29,673,539.00	31,458,197.00	28,941,180.00
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		28,941,180.00	26,287,288.00	25,562,634.00	24,361,639.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	227,849.00	227,849.00	222,506.00		233,495.00		2,533,022.00	2,533,022.00
Property Taxes	8020-8079	58,588.00	82,555.00	2,268,661.00	11,801,617.00			32,311,065.00	32,311,065.00
Miscellaneous Funds	8080-8099				(9,218,592.00)			(15,547,844.00)	(15,547,844.00)
Federal Revenue	8100-8299	35,424.00	10,898.00		115,854.00	1,742,970.00		2,203,654.00	2,203,654.00
Other State Revenue	8300-8599	139,661.00	1,209,313.00	203,090.00		1,725,150.00		6,153,195.00	6,153,195.00
Other Local Revenue	8600-8799	63,096.00	669,028.00	594,339.00	4,305,208.00	4,168,992.00		16,675,969.00	16,675,969.00
Interfund Transfers In	8910-8929				66,485.00			66,485.00	66,485.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		524,618.00	2,199,643.00	3,288,596.00	7,070,572.00	7,870,607.00	0.00	44,395,546.00	44,395,546.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,005,796.00	1,019,283.00	1,347,375.00	1,354,543.00	51,032.00		11,716,121.00	11,716,121.00
Classified Salaries	2000-2999	1,002,462.00	962,390.00	1,234,999.00	1,195,478.00	100,522.00		11,784,279.00	11,784,279.00
Employee Benefits	3000-3999	822,114.00	803,420.00	655,721.00	3,190,127.00	16,750.00		11,304,683.00	11,304,683.00
Books and Supplies	4000-4999	40,537.00	30,782.00	223,249.00	399,877.00	41,206.00		1,071,138.00	1,071,138.00
Services	5000-5999	395,156.00	282,559.00	1,092,223.00	313,069.00	2,802,578.00		8,133,835.00	8,133,835.00
Capital Outlay	6000-6599	77.00	15,926.00	25,610.00	186,923.00	30,000.00		425,000.00	425,000.00
Other Outgo	7000-7499				1,420,978.00			2,030,087.00	2,030,087.00
Interfund Transfers Out	7600-7629				400,000.00			400,000.00	400,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,266,142.00	3,114,360.00	4,579,177.00	8,460,995.00	3,042,088.00	0.00	46,865,143.00	46,865,143.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(51,472.00)	(9,503.00)	58,256.00	(4,945,119.00)			0.00	
Due From Other Funds	9310							593,999.00	
Stores	9320							28,934.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(51,472.00)	(9,503.00)	58,256.00	(4,945,119.00)	0.00	0.00	622,933.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(139,104.00)	(199,566.00)	(31,330.00)	(3,144,268.00)			0.00	
Due To Other Funds	9610							(380,295.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							(725,910.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(139,104.00)	(199,566.00)	(31,330.00)	(3,144,268.00)	0.00	0.00	(1,106,205.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		87,632.00	190,063.00	89,586.00	(1,800,851.00)	0.00	0.00	1,729,138.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,653,892.00)	(724,654.00)	(1,200,995.00)	(3,191,274.00)	4,828,519.00	0.00	(740,459.00)	(2,469,597.00)
F. ENDING CASH (A + E)		26,287,288.00	25,562,634.00	24,361,639.00	21,170,365.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,998,884.00	

ANNUAL BUDGET REPORT:
July 1, 2020 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: _____

Place: Marin County Office of Education

Signed: _____

Date: June 09, 2020

Clerk/Secretary of the County Board

Time: 3:30 PM

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Ghebregziabher

Title: Business Senior Director

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

To update our mailing database, please complete the following:

Superintendent's Name: _____

Chief Business Official's Name: _____

CBO's Title: _____

CBO's Telephone: _____

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) 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	
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
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 an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Not Applicable	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Michael Ghebregziabher

Title: Business Senior Director

Telephone: 415-499-5880

E-mail: mghebregziabher@marinschools.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
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	350,704.83	0.00	350,704.83	350,704.83	350,704.83	350,704.83	350,704.83
Governmental activities long-term liabilities	350,704.83	0.00	350,704.83	350,704.83	350,704.83	350,704.83	350,704.83
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			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,598,569.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,737,531.65
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	71,561.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	936,684.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	127,527.00
4. Other Transfers Out	All	9200	7200-7299	1,007,989.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,544,801.58
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)				5,888,562.58
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)				40,972,475.72

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		61.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		661,486.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	35,523,322.65	561,189.93
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	35,523,322.65	561,189.93
B. Required effort (Line A.2 times 90%)	31,970,990.39	505,070.94
C. Current year expenditures (Line I.E and Line II.B)	40,972,475.72	661,486.53
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 2021-22 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) 4,589,017.02
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,402,722.93

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) 15.61%

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)	4,057,066.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,353,187.30
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,569.00
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)	228,046.96
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)	5,684,869.98
9. Carry-Forward Adjustment (Part IV, Line F)	355,928.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,040,798.68

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,488,273.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,499,365.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,948,710.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	525,511.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	71,561.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,108,244.45
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)	3,897,221.21
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)	528,239.26
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)	1,232,856.03
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)	172,487.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	353,038.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,036,007.50
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	40,861,516.45

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	13.91%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	14.78%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,684,869.98</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(253,940.94)</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 (12.42%) times Part III, Line B19); zero if negative	<u>355,928.70</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (31.57%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>355,928.70</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>355,928.70</u>

Approved indirect cost rate: 12.42%
Highest rate used in any program: 31.57%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	100,711.00	12,508.00	12.42%
01	3025	12,676.00	1,574.00	12.42%
01	3182	153,391.00	19,051.00	12.42%
01	3183	22,594.00	2,806.00	12.42%
01	3310	649,244.05	57,134.00	8.80%
01	3315	73,781.00	6,493.00	8.80%
01	3345	1,251.00	155.00	12.39%
01	3385	224,691.75	27,906.00	12.42%
01	3395	25,455.60	3,162.00	12.42%
01	3410	70,361.00	8,739.00	12.42%
01	4035	9,765.00	1,213.00	12.42%
01	4128	146,690.00	11,735.00	8.00%
01	4203	60,563.00	1,211.00	2.00%
01	5630	44,476.00	5,524.00	12.42%
01	6015	65,323.00	6,532.00	10.00%
01	6230	57,888.00	7,190.00	12.42%
01	6387	161,670.89	20,080.00	12.42%
01	6388	317,112.00	100,099.00	31.57%
01	6500	16,474,845.12	1,295,649.00	7.86%
01	6510	422,091.99	44,227.00	10.48%
01	6512	941,050.00	116,876.00	12.42%
01	6520	114,764.00	14,253.00	12.42%
01	6545	1,346,711.00	167,261.00	12.42%
01	6680	51,784.00	6,431.00	12.42%
01	6685	71,167.00	3,558.00	5.00%
01	6690	56,764.00	7,050.00	12.42%
01	6695	141,808.00	7,090.00	5.00%
01	7366	262,714.00	32,629.00	12.42%
01	8150	440,592.05	54,490.00	12.37%
01	9010	4,328,259.95	419,215.00	9.69%

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	1,782,327.86		291,566.03	2,073,893.89
2. State Lottery Revenue	8560	49,404.00		17,340.00	66,744.00
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)		1,831,731.86	0.00	308,906.03	2,140,637.89
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	41,564.00		17,622.00	59,186.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,840.00			7,840.00
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			12,718.00	12,718.00
6. Capital Outlay	6000-6999	68,000.00			68,000.00
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)		117,404.00	0.00	30,340.00	147,744.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,714,327.86	0.00	278,566.03	1,992,893.89
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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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)						
		31,469.87	0.00%	31,469.87	0.00%	31,469.87
(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	11,904,835.00	0.00%	11,904,835.00	0.00%	11,904,835.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	111,746.00	0.00%	111,746.00	0.00%	111,746.00
4. Other Local Revenues	8600-8799	4,083,924.00	0.00%	4,083,924.00	0.00%	4,083,924.00
5. Other Financing Sources						
a. Transfers In	8900-8929	112,021.00	-40.65%	66,485.00	0.00%	66,485.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,097,782.00)	0.67%	(1,105,120.00)	1.09%	(1,117,178.00)
6. Total (Sum lines A1 thru A5c)		15,114,744.00	-0.35%	15,061,870.00	-0.08%	15,049,812.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,065,401.96		3,096,055.98
b. Step & Column Adjustment				30,654.02		30,960.56
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,065,401.96	1.00%	3,096,055.98	1.00%	3,127,016.54
2. Classified Salaries						
a. Base Salaries				6,432,785.61		6,529,277.39
b. Step & Column Adjustment				96,491.78		97,939.16
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,432,785.61	1.50%	6,529,277.39	1.50%	6,627,216.55
3. Employee Benefits	3000-3999	4,096,706.39	4.54%	4,282,625.00	2.67%	4,397,172.00
4. Books and Supplies	4000-4999	611,910.00	0.00%	611,910.00	0.00%	611,910.00
5. Services and Other Operating Expenditures	5000-5999	2,447,058.00	0.24%	2,452,885.00	0.30%	2,460,150.00
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,928,711.00	0.00%	1,928,711.00	0.00%	1,928,711.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,233,302.00)	-2.83%	(2,169,997.00)	0.06%	(2,171,285.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	826,277.00	-51.59%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,575,547.96	-0.25%	17,531,467.37	1.42%	17,780,891.09
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,460,803.96)		(2,469,597.37)		(2,731,079.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,878,139.14		28,417,335.18		25,947,737.81
2. Ending Fund Balance (Sum lines C and D1)		28,417,335.18		25,947,737.81		23,216,658.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	24,044,881.12		21,689,415.35		18,988,183.35
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,880,504.20		2,811,908.60		2,827,597.51
2. Unassigned/Unappropriated	9790	1,491,949.86		1,446,413.86		1,400,877.86
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,417,335.18		25,947,737.81		23,216,658.72

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	24,044,881.12		21,689,415.35		18,988,183.35
b. Reserve for Economic Uncertainties	9789	2,880,504.20		2,811,908.60		2,827,597.51
c. Unassigned/Unappropriated	9790	1,491,949.86		1,446,413.86		1,400,877.86
(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)		28,417,335.18		25,947,737.81		23,216,658.72
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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	7,391,408.00	0.00%	7,391,408.00	0.00%	7,391,408.00
2. Federal Revenues	8100-8299	2,323,960.00	-5.18%	2,203,654.00	0.00%	2,203,654.00
3. Other State Revenues	8300-8599	6,654,398.00	-9.21%	6,041,449.00	0.00%	6,041,449.00
4. Other Local Revenues	8600-8799	12,592,045.00	0.00%	12,592,045.00	0.00%	12,592,045.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,097,782.00	0.67%	1,105,120.00	1.09%	1,117,178.00
6. Total (Sum lines A1 thru A5c)		30,059,593.00	-2.41%	29,333,676.00	0.04%	29,345,734.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,534,718.00		8,620,065.18
b. Step & Column Adjustment				85,347.18		86,200.65
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,534,718.00	1.00%	8,620,065.18	1.00%	8,706,265.83
2. Classified Salaries						
a. Base Salaries				5,177,341.39		5,255,001.51
b. Step & Column Adjustment				77,660.12		78,825.02
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,177,341.39	1.50%	5,255,001.51	1.50%	5,333,826.53
3. Employee Benefits	3000-3999	6,882,776.96	2.02%	7,022,058.00	1.47%	7,125,140.00
4. Books and Supplies	4000-4999	459,228.00	0.00%	459,228.00	0.00%	459,228.00
5. Services and Other Operating Expenditures	5000-5999	7,019,113.00	-19.06%	5,680,950.31	-4.53%	5,423,612.64
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	101,376.00	0.00%	101,376.00	0.00%	101,376.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,233,302.00	-2.83%	2,169,997.00	0.06%	2,171,285.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,432,855.35	-3.61%	29,333,676.00	0.04%	29,345,734.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(373,262.35)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,744,622.91		4,371,360.56		4,371,360.56
2. Ending Fund Balance (Sum lines C and D1)		4,371,360.56		4,371,360.56		4,371,360.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,371,370.27		4,371,360.56		4,371,360.56
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	(9.71)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,371,360.56		4,371,360.56		4,371,360.56

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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)						
		31,469.87	0.00%	31,469.87	0.00%	31,469.87
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,296,243.00	0.00%	19,296,243.00	0.00%	19,296,243.00
2. Federal Revenues	8100-8299	2,323,960.00	-5.18%	2,203,654.00	0.00%	2,203,654.00
3. Other State Revenues	8300-8599	6,766,144.00	-9.06%	6,153,195.00	0.00%	6,153,195.00
4. Other Local Revenues	8600-8799	16,675,969.00	0.00%	16,675,969.00	0.00%	16,675,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	112,021.00	-40.65%	66,485.00	0.00%	66,485.00
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)		45,174,337.00	-1.72%	44,395,546.00	0.00%	44,395,546.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,600,119.96		11,716,121.16
b. Step & Column Adjustment				116,001.20		117,161.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,600,119.96	1.00%	11,716,121.16	1.00%	11,833,282.37
2. Classified Salaries						
a. Base Salaries				11,610,127.00		11,784,278.90
b. Step & Column Adjustment				174,151.90		176,764.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,610,127.00	1.50%	11,784,278.90	1.50%	11,961,043.08
3. Employee Benefits	3000-3999	10,979,483.35	2.96%	11,304,683.00	1.93%	11,522,312.00
4. Books and Supplies	4000-4999	1,071,138.00	0.00%	1,071,138.00	0.00%	1,071,138.00
5. Services and Other Operating Expenditures	5000-5999	9,466,171.00	-14.07%	8,133,835.31	-3.07%	7,883,762.64
6. Capital Outlay	6000-6999	425,000.00	0.00%	425,000.00	0.00%	425,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,030,087.00	0.00%	2,030,087.00	0.00%	2,030,087.00
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	826,277.00	-51.59%	400,000.00	0.00%	400,000.00
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)		48,008,403.31	-2.38%	46,865,143.37	0.56%	47,126,625.09
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,834,066.31)		(2,469,597.37)		(2,731,079.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,622,762.05		32,788,695.74		30,319,098.37
2. Ending Fund Balance (Sum lines C and D1)		32,788,695.74		30,319,098.37		27,588,019.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,371,370.27		4,371,360.56		4,371,360.56
c. Committed						
1. Stabilization Arrangements	9750	24,044,881.12		21,689,415.35		18,988,183.35
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,880,504.20		2,811,908.60		2,827,597.51
2. Unassigned/Unappropriated	9790	1,491,940.15		1,446,413.86		1,400,877.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,788,695.74		30,319,098.37		27,588,019.28

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	24,044,881.12		21,689,415.35		18,988,183.35
b. Reserve for Economic Uncertainties	9789	2,880,504.20		2,811,908.60		2,827,597.51
c. Unassigned/Unappropriated	9790	1,491,949.86		1,446,413.86		1,400,877.86
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(9.71)		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)		28,417,325.47		25,947,737.81		23,216,658.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		59.19%		55.37%		49.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		22,471,830.00		22,471,830.00		22,471,830.00
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)		48,008,403.31		46,865,143.37		47,126,625.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,008,403.31		46,865,143.37		47,126,625.09
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)		48,008,403.31		46,865,143.37		47,126,625.09
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)		1,440,252.10		1,405,954.30		1,413,798.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,440,252.10		1,405,954.30		1,413,798.75
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
2019-20 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					411,696.00	225,000.00		
Fund Reconciliation							70,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	41,535.00		
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					225,000.00	370,161.00		
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	636,696.00	636,696.00	70,000.00	70,000.00

July 1 Budget
2020-21 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					112,021.00	826,277.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	34,971.00		
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								

July 1 Budget
2020-21 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
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					826,277.00	77,050.00		
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	938,298.00	938,298.00		

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 (2017-18)	32,359.44	32,140.00	0.7%		Met
Second Prior Year (2018-19)	32,140.00	31,871.72	0.8%		Met
First Prior Year (2019-20)	31,890.38	31,469.87	1.3%		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 (2017-18)	54.55	252.02	32,140.00	4.62
Second Prior Year (2018-19)	59.13	245.97	31,871.72	2.82
First Prior Year (2019-20)	61.94	258.01	31,469.87	0.00
Historical Average:	58.54	252.00	31,827.20	2.48

County Office's County Operated Programs ADA Standard:

Budget Year (2020-21) (historical average plus 2%):	59.71	257.04	32,463.74	2.53
1st Subsequent Year (2021-22) (historical average plus 4%):	60.88	262.08	33,100.29	2.58
2nd Subsequent year (2022-23) (historical average plus 6%):	62.05	267.12	33,736.83	2.63

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 (2020-21)	61.94	258.01	31,469.87	0.00
1st Subsequent Year (2021-22)	61.94	258.01	31,469.87	0.00
2nd Subsequent Year (2022-23)	61.94	258.01	31,469.87	0.00
Status:	Not Met	Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

MCOE is projecting increases in programs for subsequent years.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

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

Hold Harmless

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

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year
(2019-20)

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

b. COE funded at Hold Harmless LCFF

8,449,821.00	7,443,112.00	7,443,112.00	7,443,112.00
--------------	--------------	--------------	--------------

c. Charter Funded County Program

c1. LCFF Entitlement

--	--	--	--

d. Total LCFF

(Sum of a or b, and c)

8,449,821.00	7,443,112.00	7,443,112.00	7,443,112.00
--------------	--------------	--------------	--------------

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

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

31,469.87	31,469.87	31,469.87	31,469.87
-----------	-----------	-----------	-----------

b. Prior Year ADA (Funded)

31,469.87	31,469.87	31,469.87	31,469.87
-----------	-----------	-----------	-----------

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

0.00	0.00	0.00	0.00
------	------	------	------

d. Percent Change Due to Population

(Step 1c divided by Step 1b)

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)

8,449,821.00	7,443,112.00	7,443,112.00	
--------------	--------------	--------------	--

b1. COLA percentage (if COE is at target)

--	--	--	--

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

0.00	0.00	0.00	0.00
------	------	------	------

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

0.00	0.00	0.00	0.00
------	------	------	------

d. Percent Change Due to Funding Level

(Step 2c divided by Step 2a)

0.00%	0.00%	0.00%	0.00%
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Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level
(Step 1d plus Step 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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
61.94	61.94	61.94	61.94
	61.94	61.94	61.94
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

8,449,821.00	7,443,112.00	7,443,112.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

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

IV. Charter Funded County Program

Step 1 - Change in Population

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

Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

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

Step 3 - Weighted Change in Population and Funding Level

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

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

V. Weighted Change

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

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

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

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

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	32,858,530.00	32,311,065.00	32,311,065.00	32,311,065.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-2.70% to -0.70%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	35,641,887.00	34,844,087.00	34,844,087.00	34,844,087.00
County Office's Projected Change in LCFF Revenue:		-2.24%	0.00%	0.00%
Standard:		-2.70% to -0.70%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-2.24%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-7.24% to 2.76%	-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 (2019-20)	34,045,719.95		
Budget Year (2020-21)	34,189,730.31	0.42%	Met
1st Subsequent Year (2021-22)	34,805,083.06	1.80%	Met
2nd Subsequent Year (2022-23)	35,316,637.45	1.47%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-2.24%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.24% to 7.76%	-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%):	-7.24% to 2.76%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2019-20)	2,797,856.00		
Budget Year (2020-21)	2,323,960.00	-16.94%	Yes
1st Subsequent Year (2021-22)	2,203,654.00	-5.18%	Yes
2nd Subsequent Year (2022-23)	2,203,654.00	0.00%	No

Explanation:
(required if Yes)

Revenues will decrease for CSI \$129K, Special Ed resource 3310 \$59K, and Title IV \$185K, In addition, \$50K in carryover not budgeted in budget years and subsequent years. One-time Cares funding of \$120K is budgeted in FY 20-21 only.

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

First Prior Year (2019-20)	7,338,487.00		
Budget Year (2020-21)	6,766,144.00	-7.80%	Yes
1st Subsequent Year (2021-22)	6,153,195.00	-9.06%	Yes
2nd Subsequent Year (2022-23)	6,153,195.00	0.00%	No

Explanation:
(required if Yes)

Revenue for CTEIG (\$425K) not budgeted FY20-21. FY 21-22 decreased funding for Strong Workforce \$613K.

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

First Prior Year (2019-20)	18,390,939.00		
Budget Year (2020-21)	16,675,969.00	-9.33%	Yes
1st Subsequent Year (2021-22)	16,675,969.00	0.00%	No
2nd Subsequent Year (2022-23)	16,675,969.00	0.00%	No

Explanation:
(required if Yes)

Decreased local revenue for district contract services for special education (\$1.3M) and professional development services (\$293K).

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

First Prior Year (2019-20)	1,004,271.00		
Budget Year (2020-21)	1,071,138.00	6.66%	Yes
1st Subsequent Year (2021-22)	1,071,138.00	0.00%	No
2nd Subsequent Year (2022-23)	1,071,138.00	0.00%	No

Explanation:
(required if Yes)

Added COVID-19 expenses for FY 20-21 \$165K.

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

First Prior Year (2019-20)	12,251,379.00		
Budget Year (2020-21)	9,466,171.00	-22.73%	Yes
1st Subsequent Year (2021-22)	8,133,835.31	-14.07%	Yes
2nd Subsequent Year (2022-23)	7,883,762.64	-3.07%	No

Explanation:
(required if Yes)

Carryover balance not budgeted and decreased local contracts with districts in FY 20-21. FY 21-22 Decreased expenditures for Strong Workforce and since revenue is projected to remain flat any excess expenditures is adjusted to services.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2019-20)	28,527,282.00		
Budget Year (2020-21)	25,766,073.00	-9.68%	Met
1st Subsequent Year (2021-22)	25,032,818.00	-2.85%	Met
2nd Subsequent Year (2022-23)	25,032,818.00	0.00%	Met

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

First Prior Year (2019-20)	13,255,650.00		
Budget Year (2020-21)	10,537,309.00	-20.51%	Not Met
1st Subsequent Year (2021-22)	9,204,973.31	-12.64%	Not Met
2nd Subsequent Year (2022-23)	8,954,900.64	-2.72%	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)

Added COVID-19 expenses for FY 20-21 \$165K.

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

Carryover balance not budgeted and decreased local contracts with districts in FY 20-21. FY 21-22 Decreased expenditures for Strong Workforce and since revenue is projected to remain flat any excess expenditures is adjusted to services.

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	17,575,547.96	527,266.44	596,984.00	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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	21,253,388.06	25,753,570.50	26,038,560.68
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,090,035.00	2,471,488.09	2,962,414.20
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,759,747.66	1,782,327.86	1,715,006.86
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)	(2.84)	(7.64)
e. Available Reserves (Lines 1a through 1d)	25,103,168.68	30,007,383.61	30,715,974.10
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	34,833,916.73	41,191,468.22	49,598,569.95
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	22,999,474.26	22,989,689.14	23,189,053.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	57,833,390.99	64,181,157.36	72,787,622.95
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	43.4%	46.8%	42.2%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	14.5%	15.6%	14.1%

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

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 (2017-18)	3,418,194.79	10,625,355.78	N/A	Met
Second Prior Year (2018-19)	4,906,032.19	12,241,160.21	N/A	Met
First Prior Year (2019-20)	750,929.45	15,897,084.55	N/A	Met
Budget Year (2020-21) (Information only)	(2,460,803.96)	17,575,547.96		

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 \$6,317,999
1.3%	\$6,318,000	to \$15,794,999
1.0%	\$15,795,000	to \$71,078,000
0.7%	\$71,078,001	and over

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:

48,008,403

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
22,471,830.00	22,471,830.00	22,471,830.00

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 (2017-18)	19,618,881.80	21,802,983.71	N/A
Second Prior Year (2018-19)	22,312,137.36	25,221,178.50	N/A
First Prior Year (2019-20)	25,898,688.95	30,127,209.69	N/A
Budget Year (2020-21) (Information only)	30,878,139.14		

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	\$71,000 (greater of)	0	to \$6,317,999
4% or	\$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or	\$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or	\$2,132,000 (greater of)	\$71,078,001	and over

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	48,008,403	46,865,143	47,126,625
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	48,008,403.31	46,865,143.37	47,126,625.09
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	22,471,830.00	22,471,830.00	22,471,830.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	48,008,403.31	46,865,143.37	47,126,625.09
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,440,252.10	1,405,954.30	1,413,798.75
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,440,252.10	1,405,954.30	1,413,798.75

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	24,044,881.12	21,689,415.35	18,988,183.35
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,880,504.20	2,811,908.60	2,827,597.51
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,491,949.86	1,446,413.86	1,400,877.86
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)	(9.71)	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)	28,417,325.47	25,947,737.81	23,216,658.72
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	59.19%	55.37%	49.26%
County Office's Reserve Standard (Section 8A, Line 7):	1,440,252.10	1,405,954.30	1,413,798.75
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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or 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 (2019-20)	(938,446.00)			
Budget Year (2020-21)	(1,097,782.00)	159,336.00	17.0%	Not Met
1st Subsequent Year (2021-22)	(1,105,120.00)	7,338.00	0.7%	Met
2nd Subsequent Year (2022-23)	(1,117,178.00)	12,058.00	1.1%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2019-20)	411,696.00			
Budget Year (2020-21)	112,021.00	(299,675.00)	-72.8%	Not Met
1st Subsequent Year (2021-22)	66,485.00	(45,536.00)	-40.6%	Not Met
2nd Subsequent Year (2022-23)	66,485.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2019-20)	225,000.00			
Budget Year (2020-21)	826,277.00	601,277.00	267.2%	Not Met
1st Subsequent Year (2021-22)	400,000.00	(426,277.00)	-51.6%	Not Met
2nd Subsequent Year (2022-23)	400,000.00	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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase contribution to Ongoing & Maint \$86K and School to Career Program \$73K.

- 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)

Decrease indirect costs from Walker Creek Ranch program beginning fiscal year 20-21.

- 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)

Ongoing contribution to Walker Creek Ranch to assist maintain program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Funds 01,12, and 63, and Objects 8000 - 8999	Funds 01,12, and 63, and Objects 1000 - 3999	350,705

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

TOTAL:				350,705

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

1,171,428

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 measurement 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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

82,565.00	82,656.00	82,656.00
110,937.04	112,375.95	113,634.43
74,693.00	76,608.00	77,995.00
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	81.0	81.0	81.0	81.0

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

--	--	--

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

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

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

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	201.0	202.1	202.1	202.1

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	99.0	99.2	99.2	99.2

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

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

n/a

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Not Applicable

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?

No

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
