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# 2019-2020 Budget Summary

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# **Summary of Assumptions**

## Humboldt County Office of Education 2019-2020 Budget Adoption

### **Budget Development Assumptions**

The budget was completed using the most current information available prior to the release of Governor Newsom's May Revision to the 2019-2020 proposed state budget on Thursday, May 9, 2019. Any material changes to revenues or expenditures will be integrated as part of the 45-Day update once the legislature and Governor have adopted the 2019-2020 state budget.

#### Local Control Funding Formula

Funds are apportioned to county offices of education using a weighted student formula-the Local Control Funding Formula (LCFF). For County Offices of Education, LCFF funding is based on total countywide ADA; the number of school districts within the county; Court & Community School ADA; the percentages of English Language Learners, Foster Youth and those receiving Free and Reduced Meals in Court & Community School programs; and an add-on for Home to School Transportation based on funding for that program in 2012-2013.

#### Local Control Funding Formula Pupil Data: Budget Adoption 2019-2020

	2017-2018	2018-2019	2019-2020	Difference
	A	B	C	D = C - B
<i>County Operations Grant:</i>				
Other Purpose	17,239	16,919	16,730	-189
Districts	31	31	31	0
<i>Pupil Driven Grants:</i>				
Community Schools	139	129	109	-20
Community School Unduplicated %	88.60%	89.95%	92.58%	2.63%
Court Schools	23	23	20	-3
Court School ELL/FRM %	100.00%	100.00%	100.00%	0.00%

#### 2019-2020 and Multi-Year Budget Assumptions

Revenue projections for budget adoption utilize the recommended rates and assumptions published by School Services of California and/or the California Department of Finance. Expenditure projections include estimated step and column increases. Negotiations for health and welfare benefit increases have not been concluded.

The table on the next page presents rates and assumptions used in development of the proposed budget.

<u>Budget and Multi-Year Assumptions</u>	<u>2019-2020</u>	<u>MYP1 2020-2021</u>	<u>MYP2 2021-2022</u>
Local Control Funding Formula COLA	3.26%	2.86%	2.92%
Certificated Step and Column	1.40%	1.40%	1.40%
Certificated Cost of Living Adjustment	1.00%	0.00%	0.00%
Classified Step and Column	2.20%	2.20%	2.20%
Classified Cost of Living Adjustment	1.75%	0.00%	0.00%
Management/Confidential Step and Column	2.14%	2.14%	2.14%
Management Cost of Living Adjustment	1.50%	0.00%	0.00%
Health and Welfare increase	7.00%	7.00%	7.00%
Workers Compensation increase	5.00%	5.00%	5.00%

### Reserves

HCOE's state required minimum reserve standard is 3% of total general fund expenditures. However, as a matter of policy, we strive to maintain at least a 10% reserve. Maintaining a higher reserve allows the County Office to sustain programs that are vital to student achievement and services that support school districts even in difficult fiscal climates. Our reserve for local consideration as of June 30, 2020 is projected to be \$5,066,776 or 13.3%.

### Ending Balance Assignments

The County Office's projected 2019-2020 unrestricted ending fund balance is \$9,074,256. This balance is assigned as follows:

Revolving Cash	\$ 2,000
AB 1200 Fiscal Oversight	120,000
LCAP District Support Activities	556,939
Deferred Maintenance	297,698
Motor Pool	3,336
Differentiated Assistance	1,123,271
Professional Development	150,000
Grant Sustainability	260,000
Special Education Transportation	10,000
INS Capital Outlay	450,000
Financial Systems Conversion	300,000
Student Sales	9,812
Student Program Donations	109,371
MAA	1,017,327
Personal Data Wizard	23,721
CTE Student Programs	287,000
Lottery	298,530
Economic Uncertainties	4,055,251
	<u>\$ 9,074,256</u>

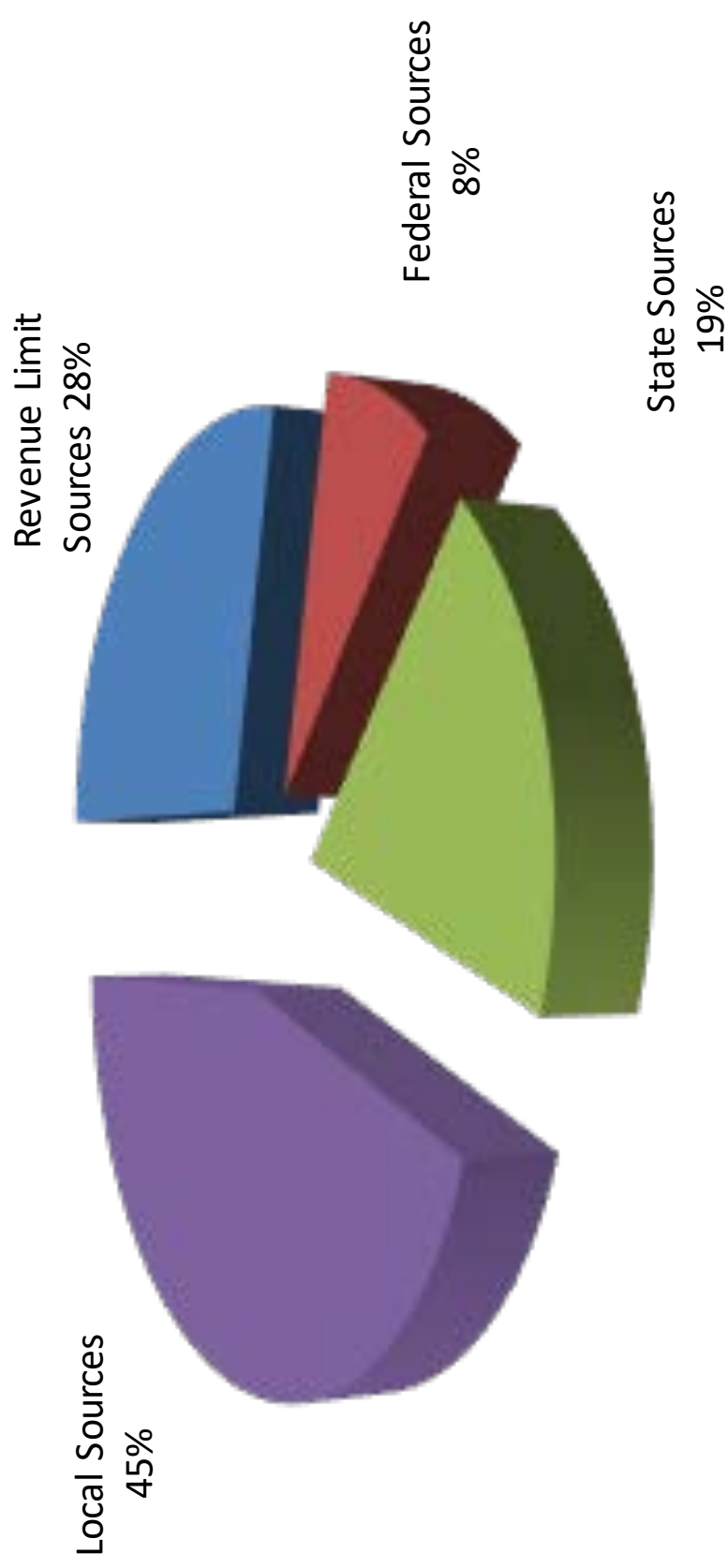
# **General Fund**

Humboldt County Office of Education: 2019-2020 Budget Adoption

Total General Fund  
Fund 01

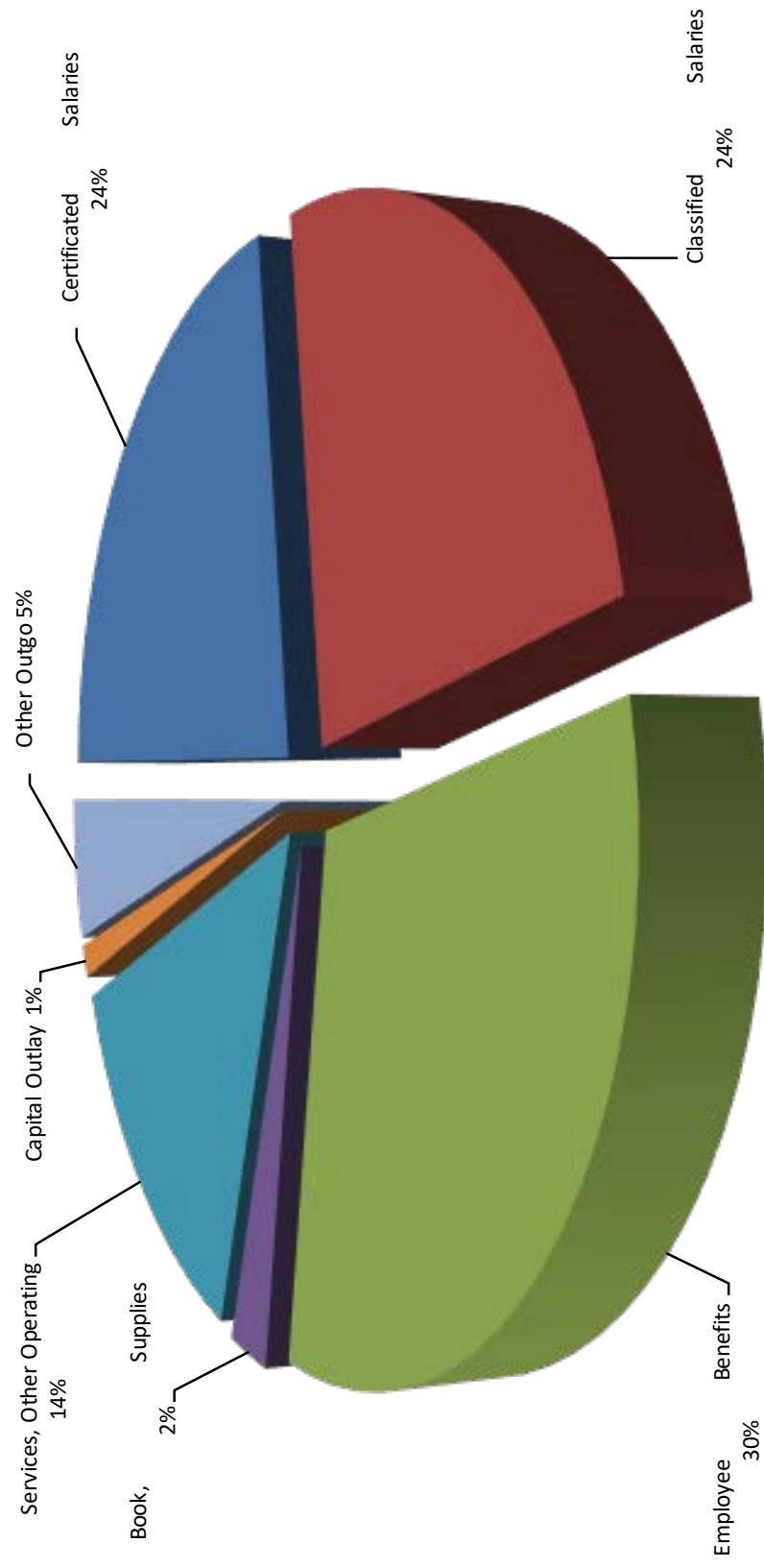
	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
REVENUES		
Local Control Funding Formula	11,089,444	11,024,065
Federal Sources	2,935,613	3,060,805
State Sources	7,488,447	7,335,907
Local Sources	17,762,848	17,382,654
Total Revenues	<u>39,276,352</u>	<u>38,803,431</u>
EXPENDITURES		
Certificated Salaries	8,503,700	8,686,109
Classified Salaries	8,384,344	8,885,064
Employee Benefits	10,611,325	11,651,083
Book/Supplies	1,305,702	904,177
Services, Other Operating	6,304,700	5,408,300
Interprogram Services	(13,993)	(12,247)
Capital Outlay	250,674	423,325
Other Outgo	1,841,915	1,816,120
Interprogram Support Services	(27,519)	(20,992)
Total Expenditures	<u>37,160,848</u>	<u>37,740,939</u>
EXCESS REVENUES (EXPENDITURES)	<u>2,115,504</u>	<u>1,062,492</u>
OTHER FINANCING SOURCES/USES		
Interfund Transfers In	45,057	20,182
Interfund Transfers Out	(364,046)	(356,026)
Other Sources\Uses	-	-
Total Other Sources (Uses)	<u>(318,989)</u>	<u>(335,844)</u>
FUND BALANCE INCREASE(DECREASE)	1,796,515	726,648
Beginning Balance	10,502,165	12,298,680
Audit Adjustments	-	-
ENDING FUND BALANCE	<u>12,298,680</u>	<u>13,025,328</u>
STAFF FTE:		
Administration	52.85	54.71
Certificated	79.78	78.82
Classified	174.90	180.41
Total FTE's	<u>307.53</u>	<u>313.94</u>

# 2019-2020 General Fund Revenues





## 2019-2020 General Fund Expenditures



# Operations

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	8,004,851	7,937,975
Federal Sources	-	-
State Sources	91,384	39,547
Local Sources	535,280	451,850
Total Revenues	<u>8,631,515</u>	<u>8,429,372</u>
<b>EXPENDITURES</b>		
Certificated Salaries	566,356	568,776
Classified Salaries	1,832,389	1,834,738
Employee Benefits	1,409,035	1,515,736
Book/Supplies	304,786	301,350
Services, Other Operating	1,058,138	1,033,063
Interprogram Services	(879,177)	(832,883)
Capital Outlay	61,945	228,400
Other Outgo	-	-
Interprogram Support Services	(2,075,695)	(2,287,937)
Total Expenditures	<u>2,277,777</u>	<u>2,361,243</u>
EXCESS REVENUES (EXPENDITURES)	<u>6,353,738</u>	<u>6,068,129</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	(364,046)	(356,026)
Other Sources/Uses	(4,562,529)	(5,335,940)
Total Other Sources (Uses)	<u>(4,926,575)</u>	<u>(5,691,966)</u>
FUND BALANCE INCREASE(DECREASE)	1,427,163	376,163
Beginning Balance	4,032,211	5,459,374
Audit Adjustments	-	-
ENDING FUND BALANCE	<u>5,459,374</u>	<u>5,835,537</u>
<b>STAFF FTE:</b>		
Administration	14.10	12.07
Certificated	0.00	0.00
Classified	23.03	24.22
Total FTE's	<u>37.13</u>	<u>36.29</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Administrative Services  
0000

Funded primarily by the Local Control Funding Formula, Administrative Services includes activities related to personnel, business services, administration and the Humboldt County Board of Education and County Committee on School District Organization.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	8,937	7,534
Local Sources	101,804	138,350
Total Revenues	110,741	145,884
<b>EXPENDITURES</b>		
Certificated Salaries	365,630	371,293
Classified Salaries	1,410,132	1,439,539
Employee Benefits	1,013,321	1,115,100
Book/Supplies	52,811	33,500
Services, Other Operating	377,930	363,171
Interprogram Services	(25,498)	(29,373)
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	3,194,326	3,293,230
EXCESS REVENUES (EXPENDITURES)	(3,083,585)	(3,147,346)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	3,033,585	3,147,346
Total Other Sources (Uses)	3,033,585	3,147,346
FUND BALANCE INCREASE(DECREASE)	(50,000)	-
Beginning Balance	112,485	62,485
Audit Adjustments		
ENDING FUND BALANCE	62,485	62,485
<b>STAFF FTE:</b>		
Administration	9.52	9.52
Certificated		0.00
Classified	15.31	16.50
Total FTE's	24.83	26.02

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Local Control Accountability Plan (LCAP)  
0001

As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators within programs. Activities related to the development and monitoring of the LCAP and the goals identified therein are funded by the LCFF and expensed in this resource.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	78,925	2,500
<b>Total Revenues</b>	<u>78,925</u>	<u>2,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries	200,726	197,483
Classified Salaries	48,825	5,692
Employee Benefits	108,146	85,148
Book/Supplies	2,227	50
Services, Other Operating	16,940	17,480
Interprogram Services	5,650	2,750
Capital Outlay		
Other Outgo		
Interprogram Support Services		
<b>Total Expenditures</b>	<u>382,514</u>	<u>308,603</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(303,589)</u>	<u>(306,103)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	350,253	236,378
<b>Total Other Sources (Uses)</b>	<u>350,253</u>	<u>236,378</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	46,664	(69,725)
Beginning Balance	580,000	626,664
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>626,664</u>	<u>556,939</u>
<b>STAFF FTE:</b>		
Administration	3.42	1.40
Certificated	0.00	0.00
Classified	0.15	0.15
<b>Total FTE's</b>	<u>3.57</u>	<u>1.55</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

LCFF Funding & Reserves  
0010

Funding is provided from state apportionment and local property tax sources as part of the Local Control Funding Formula, which includes three components: 1) a County Operations Grant based on the number of districts within the county and total countywide ADA; 2) a Pupil Driven Grant that is a weighted student formula; and 3) Adjustments for a Home-to-School Transportation Add-On and hold harmless provisions. All of the major internal support and operational functions of the HCOE are supported by these funds.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula	8,004,851	7,937,975
Federal Sources		
State Sources	82,447	32,013
Local Sources	114,771	90,000
Total Revenues	8,202,069	8,059,988
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	(2,098,575)	(2,320,523)
Total Expenditures	(2,098,575)	(2,320,523)
<b>EXCESS REVENUES (EXPENDITURES)</b>	10,300,644	10,380,511
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out	(364,046)	(356,026)
Other Sources\Uses	(8,515,996)	(9,531,562)
Total Other Sources (Uses)	(8,880,042)	(9,887,588)
<b>FUND BALANCE INCREASE(DECREASE)</b>	1,420,602	492,923
Beginning Balance	3,001,554	4,422,156
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	4,422,156	4,915,079
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Communication Center  
0011

The Communication Center provides production of written and electronic communications for HCOE, school districts, and outside agencies. Fees for these services are collected from customers and additional financial support is provided from Internal Services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>230,000</u>	<u>210,000</u>
Total Revenues	<u>230,000</u>	<u>210,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	134,058	138,116
Employee Benefits	90,777	99,418
Book/Supplies	105,000	114,000
Services, Other Operating	143,200	148,700
Interprogram Services	(177,146)	(100,413)
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>22,880</u>	<u>32,586</u>
Total Expenditures	<u>318,769</u>	<u>432,407</u>
EXCESS REVENUES (EXPENDITURES)	<u>(88,769)</u>	<u>(222,407)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>88,769</u>	<u>222,407</u>
Total Other Sources (Uses)	<u>88,769</u>	<u>222,407</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.50	0.50
Certificated	0.00	0.00
Classified	<u>2.00</u>	<u>2.00</u>
Total FTE's	<u>2.50</u>	<u>2.50</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Maintenance & Operations  
0012

Costs for maintenance, custodial and utility services provided to all HCOE owned and leased facilities are reported here. The services are paid for by the programs housed in each of the facilities and from Internal Services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>4,000</u>	<u>4,000</u>
Total Revenues	<u>4,000</u>	<u>4,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	180,642	188,607
Employee Benefits	142,787	156,577
Book/Supplies	49,216	46,300
Services, Other Operating	244,411	250,762
Interprogram Services	(402,633)	(417,330)
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>214,423</u>	<u>224,916</u>
EXCESS REVENUES (EXPENDITURES)	<u>(210,423)</u>	<u>(220,916)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>210,423</u>	<u>220,916</u>
Total Other Sources (Uses)	<u>210,423</u>	<u>220,916</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.48	0.47
Certificated	0.00	0.00
Classified	<u>3.94</u>	<u>3.94</u>
Total FTE's	<u>4.42</u>	<u>4.41</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Deferred Maintenance  
0013

Although once mandated by the state, the Deferred Maintenance account is now Unrestricted and subject only to local control. Contributions into Deferred Maintenance are intended to maintain a reserve level sufficient to cover the costs of improvements and major maintenance, and are made at the discretion of the board of education and county Superintendent.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
<b>Total Revenues</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	1,032	
Services, Other Operating	22,000	2,000
Interprogram Services		
Capital Outlay	5,032	45,000
Other Outgo		
Interprogram Support Services		
<b>Total Expenditures</b>	<u>28,064</u>	<u>47,000</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(28,064)</u>	<u>(47,000)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	23,064	47,000
<b>Total Other Sources (Uses)</b>	<u>23,064</u>	<u>47,000</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(5,000)</u>	<u>-</u>
Beginning Balance	302,698	297,698
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>297,698</u>	<u>297,698</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
<b>Total FTE's</b>	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Reception & Purchasing  
0014

Purchasing & Reception staff provide greeting and direction to the public, as well as procurement, freight/mail processing and distribution, and inventory control for HCOE. In addition, the general administrative expenses for stock supplies, equipment, telephones, and maintenance agreements are recognized in this resource. Funding for these activities is provided by the LCFF, Indirect and Interest earnings.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	28,764	30,714
Employee Benefits	28,477	31,311
Book/Supplies	25,000	25,000
Services, Other Operating	161,532	161,450
Interprogram Services	3,600	4,100
Capital Outlay		69,000
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>247,373</u>	<u>321,575</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(247,373)</u>	<u>(321,575)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>247,373</u>	<u>321,575</u>
Total Other Sources (Uses)	<u>247,373</u>	<u>321,575</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	<u>1.00</u>	<u>1.00</u>
Total FTE's	<u>1.00</u>	<u>1.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Operations**

Motor Pool  
0015

The Motor Pool consists of a fleet of vehicles owned by the county office and used by staff in performance of program objectives, travel and administration. Vehicles are either assigned to specific programs or staff or may be reserved using the Fleet Commander management system. Activities expensed in this resource include staff time related to maintenance of the fleet, fuel and vehicle supplies, repairs and vehicle replacement costs. Mileage and per vehicle rates charged to other programs offset expenditures in this resource.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	5,780	7,000
Total Revenues	<u>5,780</u>	<u>7,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	29,968	32,070
Employee Benefits	25,527	28,182
Book/Supplies	69,500	82,500
Services, Other Operating	92,125	89,500
Interprogram Services	(283,150)	(292,617)
Capital Outlay	56,913	114,400
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>(9,117)</u>	<u>54,035</u>
EXCESS REVENUES (EXPENDITURES)	<u>14,897</u>	<u>(47,035)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	14,897	(47,035)
Beginning Balance	35,474	50,371
Audit Adjustments		
ENDING FUND BALANCE	<u>50,371</u>	<u>3,336</u>
<b>STAFF FTE:</b>		
Administration	0.18	0.18
Certificated	0.00	0.00
Classified	0.63	0.63
Total FTE's	<u>0.81</u>	<u>0.81</u>

# **District Support Services**

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Group Total

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula	-	-
Federal Sources	-	-
State Sources	2,000	-
Local Sources	1,189,970	1,052,691
Total Revenues	1,191,970	1,052,691
<b>EXPENDITURES</b>		
Certificated Salaries	522,525	659,257
Classified Salaries	361,642	349,361
Employee Benefits	449,449	545,537
Book/Supplies	120,038	79,550
Services, Other Operating	684,609	545,965
Interprogram Services	(44,477)	(21,418)
Capital Outlay	-	-
Other Outgo	-	-
Interprogram Support Services	127,386	175,896
Total Expenditures	2,221,172	2,334,148
EXCESS REVENUES (EXPENDITURES)	(1,029,202)	(1,281,457)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	45,057	20,182
Interfund Transfers Out	-	-
Other Sources\Uses	1,519,026	1,836,344
Total Other Sources (Uses)	1,564,083	1,856,526
FUND BALANCE INCREASE(DECREASE)	534,881	575,069
Beginning Balance	13,320	548,201
Audit Adjustments	-	-
ENDING FUND BALANCE	548,201	1,123,270
<b>STAFF FTE:</b>		
Administration	4.46	7.00
Certificated	0.50	0.50
Classified	5.85	5.85
Total FTE's	10.81	13.35

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Instructional Support Services

0021

Funds support programs designed to improve teaching and learning through leadership, guidance and assistance to teaching staff, recognition programs as well as programs designed to improve curriculum materials and assessment tools. Services include technology, developing and improving curriculum and providing in-service training to teachers. Support is also provided to local boards and administrators including assistance with assessment and accountability requirements established by state and federal legislation, including the state Academic Performance Index (API), and the federal Adequate Yearly Progress (AYP). Funding is derived from a state LCFF base funding.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>76,500</u>	<u>75,850</u>
Total Revenues	<u>76,500</u>	<u>75,850</u>
<b>EXPENDITURES</b>		
Certificated Salaries	22,613	48,691
Classified Salaries	62,324	42,051
Employee Benefits	45,887	51,442
Book/Supplies	1,200	1,200
Services, Other Operating	97,567	96,197
Interprogram Services	(4,548)	(1,225)
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>17,509</u>	<u>19,426</u>
Total Expenditures	<u>242,552</u>	<u>257,782</u>
EXCESS REVENUES (EXPENDITURES)	<u>(166,052)</u>	<u>(181,932)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>166,052</u>	<u>181,932</u>
Total Other Sources (Uses)	<u>166,052</u>	<u>181,932</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.25	0.25
Certificated		
Classified	<u>0.90</u>	<u>0.90</u>
Total FTE's	<u>1.15</u>	<u>1.15</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Differentiated Assistance  
0022

County superintendents, charter authorizers, the California Department of Education (CDE), and the California Collaborative for Educational Excellence (CCEE) provide differentiated assistance for LEAs, in the form of individually designed assistance, to address identified performance issues related to LCAP priorities, including significant disparities in performance among student groups. Funding for this program is based on the number and size of districts requiring services and is incorporated into the LCFF apportionment.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>29,396</u>	<u>83,910</u>
Total Revenues	<u>29,396</u>	<u>83,910</u>
<b>EXPENDITURES</b>		
Certificated Salaries	98,048	98,660
Classified Salaries	39,566	98,502
Employee Benefits	61,230	106,701
Book/Supplies	39,055	7,000
Services, Other Operating	194,115	157,720
Interprogram Services	600	600
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>-</u>	<u>38,238</u>
Total Expenditures	<u>432,614</u>	<u>507,421</u>
EXCESS REVENUES (EXPENDITURES)	<u>(403,218)</u>	<u>(423,511)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>950,000</u>	<u>1,000,000</u>
Total Other Sources (Uses)	<u>950,000</u>	<u>1,000,000</u>
FUND BALANCE INCREASE(DECREASE)	546,782	576,489
Beginning Balance		546,782
Audit Adjustments		
ENDING FUND BALANCE	<u>546,782</u>	<u>1,123,271</u>
<b>STAFF FTE:</b>		
Administration		1.98
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>1.98</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Library/Media Center  
0023

This program supports implementation of California Standards and Curriculum Frameworks by (1) developing, maintaining and circulating collections of books, media, equipment and other instructional resources to K-12 contracting districts; (2) displaying K-8 instructional materials adopted by the State Board of Education in the LRDC (Learning Resources Display Center); (3) offering a courier service for movement of materials and documents; (4) stocking a "Maker Space" and work area with supplies for purchase and equipment for use; (5) collaborating with partners for a "Children's Author Festival" every other year. School district contracts, direct sales, HCOE Forest Reserve and unrestricted other purpose monies fund the program.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	162,200	160,200
Total Revenues	<u>162,200</u>	<u>160,200</u>
<b>EXPENDITURES</b>		
Certificated Salaries	63,557	79,088
Classified Salaries	127,753	111,402
Employee Benefits	116,288	123,216
Book/Supplies	20,695	19,500
Services, Other Operating	29,180	32,860
Interprogram Services	(20,568)	(19,451)
Capital Outlay		
Other Outgo		
Interprogram Support Services	25,828	28,249
Total Expenditures	<u>362,733</u>	<u>374,864</u>
EXCESS REVENUES (EXPENDITURES)	<u>(200,533)</u>	<u>(214,664)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	200,533	214,664
Total Other Sources (Uses)	<u>200,533</u>	<u>214,664</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.90	0.85
Certificated		
Classified	3.25	3.25
Total FTE's	<u>4.15</u>	<u>4.10</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Cooperative Consolidated Application (CO-OP)

0024

The Co-op prepares the Consolidated Application for state and federal categorical programs and associated data collections and reports for individual member LEAs (districts and direct-funded charters). The Con App is submitted to the State Department of Education. The Co-op provides consortium members with information on the regulations for categorical programs included in the Con App and serves as a liaison to the state department for advocating, interpreting and reviewing policies, plans and state/federal mandates that apply to member districts.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>103,090</u>	<u>117,989</u>
Total Revenues	<u>103,090</u>	<u>117,989</u>
<b>EXPENDITURES</b>		
Certificated Salaries	41,923	42,552
Classified Salaries	21,294	22,768
Employee Benefits	34,094	37,433
Book/Supplies	175	175
Services, Other Operating	1,982	9,244
Interprogram Services	(3,124)	(3,074)
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>7,370</u>	<u>8,891</u>
Total Expenditures	<u>103,714</u>	<u>117,989</u>
EXCESS REVENUES (EXPENDITURES)	<u>(624)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>(624)</u>	<u>-</u>
Beginning Balance	624	(0)
Audit Adjustments		
ENDING FUND BALANCE	<u>(0)</u>	<u>(0)</u>
<b>STAFF FTE:</b>		
Administration	0.30	0.30
Certificated		
Classified	<u>0.60</u>	<u>0.60</u>
Total FTE's	<u>0.90</u>	<u>0.90</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

Professional Development  
0025

This service area has two primary components:

A. Coordination and delivery of professional learning opportunities in a variety of formats designed to meet individual and school site needs. Content-specific courses are aligned with California Common Core Standards and Frameworks. Consultation in the areas of E-Learning, Preschool/Early Childhood Education and English Language Learners is also provided. HCOE Forest Reserve Funds, individual and district fees fund these activities.

B. Provides support for low performing schools and districts identified by state and federal accountability programs. HCOE unrestricted Other Purpose and Region 1 regional school and district support system (RSDSS) monies fund this program which is to assist with site-based planning for comprehensive school improvement.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	2,000	
Local Sources	741,361	537,704
Total Revenues	<u>743,361</u>	<u>537,704</u>
<b>EXPENDITURES</b>		
Certificated Salaries	296,384	390,266
Classified Salaries	66,891	25,666
Employee Benefits	170,121	210,762
Book/Supplies	58,813	51,575
Services, Other Operating	355,587	243,766
Interprogram Services	(16,837)	1,732
Capital Outlay		
Other Outgo		
Interprogram Support Services	71,177	75,287
Total Expenditures	<u>1,002,136</u>	<u>999,054</u>
EXCESS REVENUES (EXPENDITURES)	<u>(258,775)</u>	<u>(461,350)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	45,057	20,182
Interfund Transfers Out		
Other Sources\Uses	202,441	439,748
Total Other Sources (Uses)	<u>247,498</u>	<u>459,930</u>
FUND BALANCE INCREASE(DECREASE)	(11,277)	(1,420)
Beginning Balance	12,697	1,420
Audit Adjustments		
ENDING FUND BALANCE	<u>1,420</u>	<u>(0)</u>
<b>STAFF FTE:</b>		
Administration	3.01	3.62
Certificated	0.50	0.50
Classified	0.50	0.50
Total FTE's	4.01	4.62

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**District Support Services**

STRS Counseling Services  
0031

The California State Teachers' Retirement system (Cal STRS) and the Humboldt County Office of Education enter into an annual Agreement to provide counseling, and counseling office support services, to CalSTRS members, their families, and legal representatives pursuant to California State Teachers' Retirement Code Section 22303. Upon receipt and approval of invoices, CalSTRS agrees to reimburse HCOE for actual services rendered or performed.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>77,423</u>	<u>77,038</u>
Total Revenues	<u>77,423</u>	<u>77,038</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	43,814	48,972
Employee Benefits	21,829	15,983
Book/Supplies	100	100
Services, Other Operating	6,178	6,178
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>5,502</u>	<u>5,805</u>
Total Expenditures	<u>77,423</u>	<u>77,038</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	<u>0.60</u>	<u>0.60</u>
Total FTE's	<u>0.60</u>	<u>0.60</u>

# **Regional Services**

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	-	-
Federal Sources	-	-
State Sources	-	-
Local Sources	<u>2,335,361</u>	<u>2,507,214</u>
Total Revenues	<u>2,335,361</u>	<u>2,507,214</u>
<b>EXPENDITURES</b>		
Certificated Salaries	-	-
Classified Salaries	1,081,218	1,116,651
Employee Benefits	795,187	803,223
Book/Supplies	157,536	115,050
Services, Other Operating	1,487,316	1,467,462
Interprogram Services	(50,436)	(48,659)
Capital Outlay	32,500	157,500
Other Outgo	-	-
Interprogram Support Services	<u>119,905</u>	<u>133,635</u>
Total Expenditures	<u>3,623,226</u>	<u>3,744,862</u>
EXCESS REVENUES (EXPENDITURES)	<u>(1,287,865)</u>	<u>(1,237,648)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources\Uses	<u>1,287,865</u>	<u>1,237,648</u>
Total Other Sources (Uses)	<u>1,287,865</u>	<u>1,237,648</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	460,000	460,000
Audit Adjustments	-	-
ENDING FUND BALANCE	<u>460,000</u>	<u>460,000</u>
<b>STAFF FTE:</b>		
Administration	3.71	3.71
Certificated	0.00	0.00
Classified	<u>17.57</u>	<u>16.97</u>
Total FTE's	<u>21.28</u>	<u>20.68</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Transportation  
0040

Home to school transportation is mandated for severely handicapped students who are unable to safely use the regular school transportation system. In addition, transportation is also provided for special education pupils crossing school district boundaries. Funding is provided from LCFF contributions and from contracts with districts.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	602,862	761,656
<b>Total Revenues</b>	<b>602,862</b>	<b>761,656</b>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	378,237	393,541
Employee Benefits	367,010	338,723
Book/Supplies	88,375	93,500
Services, Other Operating	132,762	125,320
Interprogram Services	(2,802)	(2,606)
Capital Outlay		140,000
Other Outgo		
Interprogram Support Services	73,714	77,301
<b>Total Expenditures</b>	<b>1,037,296</b>	<b>1,165,779</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(434,434)</b>	<b>(404,123)</b>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	434,434	404,123
<b>Total Other Sources (Uses)</b>	<b>434,434</b>	<b>404,123</b>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<b>-</b>	<b>-</b>
Beginning Balance	10,000	10,000
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<b>10,000</b>	<b>10,000</b>
<b>STAFF FTE:</b>		
Administration	0.82	0.82
Certificated		
Classified	8.97	8.97
<b>Total FTE's</b>	<b>9.79</b>	<b>9.79</b>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Information Network Services

0041

This service area provides for the computer assisted accounting functions and other computerized support programs. In addition, costs associated with electronic communications networks, internet access and support services to various programs requiring computer-based programs are reported here. Funding is provided from Unrestricted General Fund resources and fees from school districts.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>449,813</u>	<u>431,257</u>
Total Revenues	<u>449,813</u>	<u>431,257</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	231,663	244,860
Employee Benefits	139,952	154,717
Book/Supplies	17,549	16,000
Services, Other Operating	658,030	621,488
Interprogram Services	(43,584)	(44,603)
Capital Outlay	32,500	10,000
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>1,036,110</u>	<u>1,002,462</u>
EXCESS REVENUES (EXPENDITURES)	<u>(586,297)</u>	<u>(571,205)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>586,297</u>	<u>571,205</u>
Total Other Sources (Uses)	<u>586,297</u>	<u>571,205</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.89	0.89
Certificated		
Classified	<u>3.00</u>	<u>3.00</u>
Total FTE's	<u>3.89</u>	<u>3.89</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

INS Capital Outlay  
0042

Funds are assigned for the purpose of converting financial and accounting computer systems to web-enabled hardware and software.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance	450,000	450,000
Audit Adjustments		
ENDING FUND BALANCE	<u>450,000</u>	<u>450,000</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Wide Area Network  
0043

Subsidized funding from the federal government E-Rate Program and the State of California's Telecommunications Fund is used to provide voice, video and data services to a consortium of schools.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	208,720	219,655
Total Revenues	208,720	219,655
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	226,007	228,957
Interprogram Services	(17,700)	(15,700)
Capital Outlay		
Other Outgo		
Interprogram Support Services	413	6,398
Total Expenditures	208,720	219,655
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Supplemental INS  
0044

Activities in this resource are those that provide services to districts and/or programs that are above and beyond core INS services required for operations.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
<b>Total Revenues</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	133,552	135,890
Employee Benefits	79,642	86,930
Book/Supplies	47,039	3,000
Services, Other Operating	6,901	29,000
Interprogram Services		
Capital Outlay		7,500
Other Outgo		
Interprogram Support Services		
<b>Total Expenditures</b>	<u>267,134</u>	<u>262,320</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(267,134)</u>	<u>(262,320)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	267,134	262,320
<b>Total Other Sources (Uses)</b>	<u>267,134</u>	<u>262,320</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	2.00	2.00
<b>Total FTE's</b>	<u>2.00</u>	<u>2.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

JPA – North Coast Schools MIG/SIG  
0050

The Humboldt County Office of Education (HCOE) participates in two self-funded joint powers authorities (JPAs); the North Coast Schools Insurance Group (NCSIG), and the North Coast Schools Medical Insurance Group (NCSMIG). HCOE also has a contractual relationship as the service provider for staff and support services to the JPAs. Funding is received from program members. *NCSIG* arranges for and provides Workers Compensation, Property and Liability and other affiliated coverage for its members. *NCSMIG* arranges for and provides Medical, Vision and Dental coverage for its members.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>621,092</u>	<u>661,727</u>
Total Revenues	<u>621,092</u>	<u>661,727</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	328,513	342,360
Employee Benefits	202,083	222,853
Book/Supplies	3,307	2,550
Services, Other Operating	29,573	29,847
Interprogram Services	13,550	14,250
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>44,066</u>	<u>49,867</u>
Total Expenditures	<u>621,092</u>	<u>661,727</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	2.00	2.00
Certificated		
Classified	<u>3.00</u>	<u>3.00</u>
Total FTE's	<u>5.00</u>	<u>5.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Regional Services**

Legal Consortium  
0051

The legal consortium provides legal services to school districts and the Humboldt County Office of Education. The legal services provided are broad in scope, including personnel, student, business, and facilities issues. The consortium is funded through contracts with members including HCOE.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>452,874</u>	<u>432,919</u>
Total Revenues	<u>452,874</u>	<u>432,919</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	9,253	
Employee Benefits	6,500	
Book/Supplies	1,266	
Services, Other Operating	434,043	432,850
Interprogram Services	100	
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>1,712</u>	<u>69</u>
Total Expenditures	<u>452,874</u>	<u>432,919</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.60	
Total FTE's	<u>0.60</u>	<u>0.00</u>

# **Student Programs**

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Group Total

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula	2,155,230	2,156,727
Federal Sources	-	-
State Sources	42,464	38,851
Local Sources	2,443,445	1,686,010
Total Revenues	4,641,139	3,881,588
EXPENDITURES		
Certificated Salaries	1,784,253	1,799,266
Classified Salaries	508,520	564,935
Employee Benefits	1,335,937	1,468,676
Book/Supplies	345,797	169,005
Services, Other Operating	815,585	430,119
Interprogram Services	110,653	45,964
Capital Outlay	23,265	-
Other Outgo	-	-
Interprogram Support Services	357,944	364,233
Total Expenditures	5,281,954	4,842,198
EXCESS REVENUES (EXPENDITURES)	(640,815)	(960,610)
OTHER FINANCING SOURCES/USES		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources/Uses	926,665	1,187,377
Total Other Sources (Uses)	926,665	1,187,377
FUND BALANCE INCREASE(DECREASE)	285,850	226,767
Beginning Balance	1,142,832	1,428,682
Audit Adjustments	-	-
ENDING FUND BALANCE	1,428,682	1,655,450
STAFF FTE:		
Administration	3.81	3.86
Certificated	19.01	19.61
Classified	13.97	15.58
Total FTE's	36.79	39.05

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Student Sales  
0063

As an important part of the Glen Paul instructional program, students work in multiple activities generate revenue. Revenue is used to purchase necessary materials to enhance the program and opportunities for the students. Examples of these activities include growing flowers and putting together baskets to sell for Mother's Day and the Woofability Program which sells dog treats that are made, packaged and sold by Glen Paul students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>7,500</u>	<u>7,500</u>
Total Revenues	<u>7,500</u>	<u>7,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	2,000	2,000
Employee Benefits	239	238
Book/Supplies	4,740	4,740
Services, Other Operating	30	30
Interprogram Services	1,000	1,000
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>601</u>	<u>653</u>
Total Expenditures	<u>8,610</u>	<u>8,661</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,110)</u>	<u>(1,161)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(1,110)</u>	<u>(1,161)</u>
Beginning Balance	12,083	10,973
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>10,973</u></u>	<u><u>9,812</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Student Program Donations

0064

Each year, Glen Paul School, Court and Community Schools and Student Development Programs receive many cash donations, some for specific purposes and some for general use. The donations and their uses are reported here.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	1,320	1,320
Local Sources	43,320	30,820
<b>Total Revenues</b>	<u>44,640</u>	<u>32,140</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	34,785	19,236
Services, Other Operating	13,585	3,022
Interprogram Services	1,321	1,111
Capital Outlay		
Other Outgo		
Interprogram Support Services	3,766	1,906
<b>Total Expenditures</b>	<u>53,457</u>	<u>25,275</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(8,817)</u>	<u>6,865</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
<b>Total Other Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(8,817)</u>	<u>6,865</u>
Beginning Balance	111,323	102,506
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>102,506</u>	<u>109,371</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
<b>Total FTE's</b>	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Major Initiatives  
0065

Activities in this resource include enrichment programs for students and the public that are intended to foster a love of learning and that explore the link between education in classrooms, at home and elsewhere. Programs within this resource include Parks Online Resources for Teachers and Students (PORTS), Salmon in the Classroom, Redwood EdVentures and the Children's Forest, The Arts Initiative, Parent Partners in Education, and regional mental health trainings.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>79,507</u>	<u>60,968</u>
Total Revenues	<u>79,507</u>	<u>60,968</u>
<b>EXPENDITURES</b>		
Certificated Salaries	83,449	81,192
Classified Salaries	30,091	29,439
Employee Benefits	47,800	50,713
Book/Supplies	23,907	19,013
Services, Other Operating	63,940	56,515
Interprogram Services	9,488	11,100
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>17,898</u>	<u>19,489</u>
Total Expenditures	<u>276,573</u>	<u>267,461</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(197,066)</u>	<u>(206,493)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>196,938</u>	<u>206,493</u>
Total Other Sources (Uses)	<u>196,938</u>	<u>206,493</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(128)</u>	<u>-</u>
Beginning Balance	128	(0)
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>(0)</u>	<u>(0)</u>
<b>STAFF FTE:</b>		
Administration	0.81	0.81
Certificated		
Classified	<u>0.25</u>	<u>0.25</u>
Total FTE's	<u>1.06</u>	<u>1.06</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Nursing & Psychological Services  
0072

This program provides funding for limited school psychology and nursing services for elementary districts with less than 901 ADA, high school districts with less than 301 ADA, and unified districts with less than 1,501 ADA. Nursing services include hearing and vision screening services for all kindergarten students and health assessments for students with IEP's. Psychologists provide mandated initial and triennial evaluations for special education.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	351,013	396,800
Total Revenues	351,013	396,800
<b>EXPENDITURES</b>		
Certificated Salaries	518,644	582,836
Classified Salaries	84,577	89,761
Employee Benefits	375,432	414,089
Book/Supplies	22,887	19,648
Services, Other Operating	31,778	15,594
Interprogram Services	(161,720)	(171,718)
Capital Outlay		
Other Outgo		
Interprogram Support Services	66,678	77,442
Total Expenditures	938,276	1,027,652
EXCESS REVENUES (EXPENDITURES)	(587,263)	(630,852)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	550,175	630,852
Total Other Sources (Uses)	550,175	630,852
FUND BALANCE INCREASE(DECREASE)	(37,088)	-
Beginning Balance	37,088	-
Audit Adjustments		
ENDING FUND BALANCE	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated	6.85	8.35
Classified	3.11	3.21
Total FTE's	9.96	11.56

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Medi-Cal Unrestricted Reimbursement (MAA)

0075

Medi-Cal Administrative Activities (MAA) are activities necessary for the proper and efficient administration of the Medi-Cal program. The federal government, through the Center of Medicaid Services (CMS) reimburses a portion of the costs arising from providing certain services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	371,057	205,185
Total Revenues	<u>371,057</u>	<u>205,185</u>
EXPENDITURES		
Certificated Salaries		
Classified Salaries	12,096	11,747
Employee Benefits	19,856	10,220
Book/Supplies	10,950	
Services, Other Operating	28,088	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	5,431	1,790
Total Expenditures	<u>76,421</u>	<u>23,757</u>
EXCESS REVENUES (EXPENDITURES)	<u>294,636</u>	<u>181,428</u>
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	294,636	181,428
Beginning Balance	541,263	835,899
Audit Adjustments		
ENDING FUND BALANCE	<u>835,899</u>	<u>1,017,327</u>
STAFF FTE:		
Administration		
Certificated		
Classified	0.30	0.30
Total FTE's	<u>0.30</u>	<u>0.30</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Personal Data Wizard

0076

This program is an interactive website that allows a user to create a resume, cover letter, annual budget, and other related documents. The site has several documents to download that are useful for the student transition into independent adult life. This service is free to Humboldt County School districts and costs \$1.00 per user for districts outside of Humboldt County.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>20,000</u>	<u>20,000</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	15,000	15,000
Classified Salaries		
Employee Benefits	838	862
Book/Supplies		
Services, Other Operating	685	685
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>1,264</u>	<u>1,349</u>
Total Expenditures	<u>17,787</u>	<u>17,896</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>2,213</u>	<u>2,104</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>2,213</u>	<u>2,104</u>
Beginning Balance	19,404	21,617
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>21,617</u></u>	<u><u>23,721</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Court & Community School Programs  
0080

The court school program provides for the instruction of elementary and secondary age students who are incarcerated. The community school program is similar to the court school program except that pupils are not in a lock up facility. Funding is derived from local county taxes and state LCFF funds. The court school is a mandated program while the community school program is not. State LCFF income is generated on a per pupil basis with Supplemental and Concentration grant funding for Foster Youth, English Learners and low income students.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula	2,155,230	2,156,727
Federal Sources		
State Sources		
Local Sources	472,995	483,707
Total Revenues	2,628,225	2,640,434
<b>EXPENDITURES</b>		
Certificated Salaries	817,755	814,921
Classified Salaries	337,974	325,341
Employee Benefits	689,461	731,303
Book/Supplies	36,890	38,621
Services, Other Operating	169,646	162,814
Interprogram Services	191,671	196,244
Capital Outlay		
Other Outgo		
Interprogram Support Services	171,618	184,942
Total Expenditures	2,415,015	2,454,186
EXCESS REVENUES (EXPENDITURES)	213,210	186,248
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(213,210)	(186,248)
Total Other Sources (Uses)	(213,210)	(186,248)
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		
Audit Adjustments		
ENDING FUND BALANCE	-	-
<b>STAFF FTE:</b>		
Administration	2.25	2.25
Certificated	8.38	8.06
Classified	9.42	8.96
Total FTE's	20.05	19.27

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Humboldt Hydro Farms  
0081

Humboldt Hydro Farms is a hands-on career training program for Eureka and Fortuna Community School students. Students are instructed in food related plant sciences, math, food production, hydroponic technologies, energy-use calculations, business applications of marketing and sales from the student run business, and employment skills from the food production component of the training program. In addition, the ongoing partnership with American Hydro, an international leading company in hydroponics technologies located in Arcata, provides real world experiences for the students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	15,100	15,100
Total Revenues	<u>15,100</u>	<u>15,100</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	16,200	15,000
Employee Benefits	2,151	1,784
Book/Supplies	16,032	15,000
Services, Other Operating	30,507	17,187
Interprogram Services	3,578	1,100
Capital Outlay	23,265	
Other Outgo		
Interprogram Support Services	4,723	4,081
Total Expenditures	<u>96,456</u>	<u>54,152</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(81,356)</u>	<u>(39,052)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	81,356	39,052
Total Other Sources (Uses)	<u>81,356</u>	<u>39,052</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Student Programs**

Humboldt Regional Occupation Programs (HROP)  
0083

HCOE, in collaboration with the Workforce Development Board, operates Career and Technical Education programs under the banner of Education at Work, which includes industry partners and employers who participate by providing field trips, class presentations and work experiences. In addition, CTE programs provide direct access to certificate programs and employment opportunities. Also funded under the banner of CTE is the Family Maker Night series, which provides exploratory hands on activities for families and educators.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>1,082,953</u>	<u>465,930</u>
Total Revenues	<u>1,082,953</u>	<u>465,930</u>
<b>EXPENDITURES</b>		
Certificated Salaries	349,405	305,317
Classified Salaries	25,582	91,647
Employee Benefits	200,160	259,467
Book/Supplies	195,606	52,747
Services, Other Operating	472,326	174,272
Interprogram Services	65,315	7,127
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>85,965</u>	<u>72,581</u>
Total Expenditures	<u>1,394,359</u>	<u>963,158</u>
EXCESS REVENUES (EXPENDITURES)	<u>(311,406)</u>	<u>(497,228)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>311,406</u>	<u>497,228</u>
Total Other Sources (Uses)	<u>311,406</u>	<u>497,228</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.75	0.80
Certificated	3.78	3.20
Classified	<u>0.89</u>	<u>2.86</u>
Total FTE's	<u>5.42</u>	<u>6.86</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Student Programs**

Student Program Assignments

0089

These funds were originally generated by the sale of a Building Trades house, and are set aside for Career Technical Education.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	196,688	196,688
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>196,688</u></u>	<u><u>196,688</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Student Programs**

Lottery  
1100

The lottery funds are earned from ADA generated by all instructional programs that are operated by HCOE. The funds are expended the year following the actual receipt of the funds and provide for a portion of certificated salaries, instructional materials, equipment, services and special projects.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	41,144	37,531
Local Sources		
Total Revenues	<u>41,144</u>	<u>37,531</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	5,000	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>5,000</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>36,144</u>	<u>37,531</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	36,144	37,531
Beginning Balance	224,855	260,999
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>260,999</u>	<u>298,530</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

# **Community Partnerships & Ancillary Programs**

**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Community Partnership & Ancillary Programs**

Group Total &  
Decade of Difference HCOE Match  
0090

The Decade of Difference is a ten year community initiative to increase achievement, high school completion rates and continuing education rates for students in Humboldt County. Humboldt County Office of Education resources are used to match contributions from other schools, foundations and community organizations.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	168,000	127,500
Total Revenues	<u>168,000</u>	<u>127,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries	43,239	44,320
Classified Salaries	54,735	45,016
Employee Benefits	41,909	42,556
Book/Supplies	22,073	24,678
Services, Other Operating	56,404	52,681
Interprogram Services	9,450	9,950
Capital Outlay		
Other Outgo		
Interprogram Support Services	17,426	17,865
Total Expenditures	<u>245,236</u>	<u>237,066</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(77,236)</u>	<u>(109,566)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	77,236	109,566
Total Other Sources (Uses)	<u>77,236</u>	<u>109,566</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	0	0
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration	0.10	0.10
Certificated		
Classified	1.00	1.00
Total FTE's	<u>1.10</u>	<u>1.10</u>

# **Restricted Resources**

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	929,363	929,363
Federal Sources	2,935,613	3,060,805
State Sources	7,352,599	7,257,509
Local Sources	11,090,792	11,557,389
Total Revenues	<u>22,308,367</u>	<u>22,805,066</u>
<b>EXPENDITURES</b>		
Certificated Salaries	5,587,327	5,614,490
Classified Salaries	4,545,840	4,974,363
Employee Benefits	6,579,808	7,275,355
Book/Supplies	355,472	214,544
Services, Other Operating	2,202,648	1,879,010
Interprogram Services	839,994	834,799
Capital Outlay	132,964	37,425
Other Outgo	1,841,915	1,816,120
Interprogram Support Services	1,425,515	1,575,316
Total Expenditures	<u>23,511,483</u>	<u>24,221,422</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,203,116)</u>	<u>(1,416,356)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources\Uses	751,737	965,005
Total Other Sources (Uses)	<u>751,737</u>	<u>965,005</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(451,379)</u>	<u>(451,351)</u>
Beginning Balance	4,853,801	4,402,422
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u>4,402,422</u>	<u>3,951,071</u>
<b>STAFF FTE:</b>		
Administration	26.67	27.97
Certificated	60.27	58.71
Classified	113.48	116.79
Total FTE's	<u>200.42</u>	<u>203.47</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title I, Part A - Basic & Neglected  
3010

Title I, Part A funding is to be used in Court and Community School programs to narrow the educational gap between disadvantaged youth and others in those areas where the highest concentration of students from low-income families attend school. Schools with the largest percentages of economically disadvantaged students are eligible for funding to provide supplemental services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	183,153	179,954
State Sources		
Local Sources		
Total Revenues	<u>183,153</u>	<u>179,954</u>
<b>EXPENDITURES</b>		
Certificated Salaries	18,503	15,448
Classified Salaries	68,530	68,270
Employee Benefits	60,108	65,302
Book/Supplies	1,591	2,100
Services, Other Operating	19,798	14,516
Interprogram Services	11,319	10,424
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>13,759</u>	<u>14,349</u>
Total Expenditures	<u>193,608</u>	<u>190,409</u>
EXCESS REVENUES (EXPENDITURES)	<u>(10,455)</u>	<u>(10,455)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>10,455</u>	<u>10,455</u>
Total Other Sources (Uses)	<u>10,455</u>	<u>10,455</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	<u>2.00</u>	<u>2.00</u>
Total FTE's	<u>2.00</u>	<u>2.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title I, Part D - Delinquent  
3025

Title I, Part D Delinquent program funds provide supplemental funds for students identified as needing special remediation. These funds can only be spent on services for students housed in 24-hour residential institutions.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	52,991	52,991
State Sources		
Local Sources		
Total Revenues	<u>52,991</u>	<u>52,991</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	29,263	30,286
Employee Benefits	17,766	16,273
Book/Supplies		
Services, Other Operating	2,196	2,439
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>3,766</u>	<u>3,993</u>
Total Expenditures	<u>52,991</u>	<u>52,991</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	1.16	0.30
Total FTE's	<u>1.16</u>	<u>0.30</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

ESSA Comprehensive Support & Improvement: County Offices of Education  
3183

The Every Student Succeeds Act (ESSA) provides resources and assistance to Local Educational Agencies (LEAs) with schools eligible for Comprehensive Support and Improvement (CSI). Consistent with the System of Support's focus on increasing the capacity of LEAs to meet the needs of all students, the Budget Act of 2018 appropriated federal funding to county offices of education for the purposes of supporting the statewide system of technical assistance and support for LEAs in their county.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		113,314
State Sources		
Local Sources		
Total Revenues	<u>0</u>	<u>113,314</u>
<b>EXPENDITURES</b>		
Certificated Salaries		80,205
Classified Salaries		
Employee Benefits		42,667
Book/Supplies		350
Services, Other Operating		980
Interprogram Services		2,600
Capital Outlay		
Other Outgo		
Interprogram Support Services		10,334
Total Expenditures	<u>0</u>	<u>137,136</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>0</u>	<u>(23,822)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		23,822
Total Other Sources (Uses)	<u>0</u>	<u>23,822</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>0</u>	<u>0</u>
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration		1.00
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>1.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Special Education  
3310, 6500, 6503

Special education is a mandated program which provides specialized instruction and related services to individuals with exceptional needs, age 3 through age 22 or high school graduation. Traditionally, the county office has provided educational programs for students who have very specialized needs and cannot be readily served by district regular or special programs. The county office and district of residence work with the student's parents to develop the individual educational program (IEP) required for each student. Services may be delivered in special classes on regular sites or at the Glen Paul School. Schools are required to offer an extended school year special education program to severely disabled students into the summer months. State and Federal funding falls short of providing adequate funding to meet the mandates.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula	929,363	929,363
Federal Sources	647,525	624,272
State Sources	1,489,584	1,456,594
Local Sources	6,361,862	7,013,779
Total Revenues	9,428,334	10,024,008
<b>EXPENDITURES</b>		
Certificated Salaries	2,959,329	3,045,300
Classified Salaries	1,858,305	1,975,148
Employee Benefits	3,024,268	3,333,689
Book/Supplies	57,865	49,637
Services, Other Operating	244,175	237,656
Interprogram Services	590,731	637,324
Capital Outlay		
Other Outgo		
Interprogram Support Services	668,159	756,218
Total Expenditures	9,402,832	10,034,972
EXCESS REVENUES (EXPENDITURES)	25,502	(10,964)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	(25,502)	10,964
Total Other Sources (Uses)	(25,502)	10,964
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance	2,000	2,000
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	2,000	2,000
<b>STAFF FTE:</b>		
Administration	2.64	2.64
Certificated	40.59	40.19
Classified	61.86	63.05
Total FTE's	105.09	105.88

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Preschool Grants  
3315, 3320

These funding resources have been provided because the regular state preschool entitlement has not been fully funded. This appropriation is on a year-to-year basis. These funds can only be expended on preschool services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	156,078	141,817
State Sources		
Local Sources		
Total Revenues	<u>156,078</u>	<u>141,817</u>
<b>EXPENDITURES</b>		
Certificated Salaries	96,011	98,004
Classified Salaries		
Employee Benefits	55,330	59,995
Book/Supplies		
Services, Other Operating		
Interprogram Services	(6,355)	(26,869)
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>11,092</u>	<u>10,687</u>
Total Expenditures	<u>156,078</u>	<u>141,817</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated	1.44	1.44
Classified		
Total FTE's	<u>1.44</u>	<u>1.44</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Infant Services  
3345, 3385, 6510, 6515

These funds assist in providing activities and services for infants and toddlers, birth through three years of age, and their families in our county.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	31,043	31,043
State Sources	596,482	613,613
Local Sources		
Total Revenues	<u>627,525</u>	<u>644,656</u>
<b>EXPENDITURES</b>		
Certificated Salaries	246,049	236,147
Classified Salaries	182,601	206,150
Employee Benefits	256,555	303,209
Book/Supplies	1,877	1,800
Services, Other Operating	9,585	9,123
Interprogram Services	16,350	16,400
Capital Outlay		
Other Outgo		
Interprogram Support Services	54,546	62,985
Total Expenditures	<u>767,563</u>	<u>835,814</u>
EXCESS REVENUES (EXPENDITURES)	<u>(140,038)</u>	<u>(191,158)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	151,386	191,158
Total Other Sources (Uses)	<u>151,386</u>	<u>191,158</u>
FUND BALANCE INCREASE(DECREASE)	11,348	-
Beginning Balance	155,566	166,914
Audit Adjustments		
ENDING FUND BALANCE	<u>166,914</u>	<u>166,914</u>
<b>STAFF FTE:</b>		
Administration	0.17	0.17
Certificated	3.00	3.00
Classified	7.11	7.11
Total FTE's	<u>10.28</u>	<u>10.28</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Special Education Alternative Dispute Resolution  
3395

Federal grant funds allocated to SELPA are to be used for staff training in Alternative Dispute Resolution (ADR) techniques. ADR assists in resolving IEP disagreements and special education complaints between parents and school districts. Staff trained in ADR are available upon request to facilitate IEP meetings and help the parties resolve disputes. ADR is also the first step required by law when a parent files a due process request against a school district.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	18,283	
State Sources		
Local Sources		
Total Revenues	18,283	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	2,000	
Services, Other Operating	11,983	
Interprogram Services	3,000	
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,300	
Total Expenditures	18,283	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Transition Partnership Program  
3410, 9082

This program provides Department of Rehabilitation Student Services to students designated as "Potentially Eligible (PE)" or to students determined eligible for Vocational Rehabilitative services. DOR Student Services are designed to support high school students age 16-21 with disabilities in exploring transition from school and preparing for successful employment and/or postsecondary education. This program is funded by California Department of Rehabilitation (DOR) in cooperation with HCOE and participating high school districts.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	610,022	610,022
State Sources		
Local Sources	156,730	156,646
Total Revenues	766,752	766,668
<b>EXPENDITURES</b>		
Certificated Salaries	64,076	61,418
Classified Salaries	197,893	206,358
Employee Benefits	92,126	102,097
Book/Supplies	8,915	8,782
Services, Other Operating	387,391	370,219
Interprogram Services	1,000	250
Capital Outlay		
Other Outgo		
Interprogram Support Services	15,351	17,544
Total Expenditures	766,752	766,668
EXCESS REVENUES (EXPENDITURES)	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	-	-
<b>STAFF FTE:</b>		
Administration	0.15	0.29
Certificated	0.60	0.60
Classified	1.44	1.38
Total FTE's	2.19	2.27

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Improving Teacher Quality  
4035

The No Child Left Behind Act of 2001 created the federal program which combines the former Eisenhower Professional Development and Class Size Reduction programs into one that focuses on preparing, training, and recruiting high quality teachers.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	14,254	7,854
State Sources		
Local Sources		
Total Revenues	<u>14,254</u>	<u>7,854</u>
<b>EXPENDITURES</b>		
Certificated Salaries	9,290	
Classified Salaries		
Employee Benefits	3,497	
Book/Supplies		
Services, Other Operating	454	
Interprogram Services		7,262
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>1,013</u>	<u>592</u>
Total Expenditures	<u>14,254</u>	<u>7,854</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated	0.06	
Classified		
Total FTE's	<u>0.06</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title IV-21st Century Community Learning Centers - Core  
4124

The purpose of the 21st Century Community Learning Centers (CCLC) Elementary/Middle Schools program is to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers educational services to the families of participating children.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	292,500	292,500
State Sources		
Local Sources		
Total Revenues	292,500	292,500
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	9,505	9,668
Employee Benefits	5,821	6,348
Book/Supplies	553	500
Services, Other Operating	2,130	1,150
Interprogram Services	100	443
Capital Outlay		
Other Outgo	273,486	273,486
Interprogram Support Services	905	905
Total Expenditures	292,500	292,500
<b>EXCESS REVENUES (EXPENDITURES)</b>	0	0
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	0	0
<b>FUND BALANCE INCREASE(DECREASE)</b>	0	0
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	0	0
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.15	0.15
Total FTE's	0.15	0.15

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title IV Student Support and Academic Enrichment  
4127

The Student Support and Academic Enrichment (SSAE) program under Title IV, Part A of the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA) is a federal categorical program contained in the Consolidated Application. These funds are intended to increase the capacity of local education agencies (LEAs) to meet the goals of the ESEA by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology in order to improve the academic achievement and digital literacy of all students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	10,455	10,455
State Sources		
Local Sources		
Total Revenues	<u>10,455</u>	<u>10,455</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>0</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>10,455</u>	<u>10,455</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>(10,455)</u>	<u>(10,455)</u>
Total Other Sources (Uses)	<u>(10,455)</u>	<u>(10,455)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	0	0
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title III: Technical Assistance for Improvement Agreement  
4204

Eleven selected county offices of education will function as lead agencies within the State Superintendent of Public Instruction's eleven regions, providing technical assistance to those LEAs that fail to meet one or more Title III Annual Measurable Achievement Objectives for two or four consecutive years. Funding is provided through a federal grant and passed through to HCOE from Sonoma COE. A portion of the salary of the English Learner Curriculum Specialist is funded with Title III.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	26,482	7,059
Total Revenues	<u>26,482</u>	<u>7,059</u>
<b>EXPENDITURES</b>		
Certificated Salaries	16,610	4,325
Classified Salaries		
Employee Benefits	7,973	2,187
Book/Supplies		
Services, Other Operating	17	15
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,882	532
Total Expenditures	<u>26,482</u>	<u>7,059</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.10	0.05
Certificated		
Classified		
Total FTE's	<u>0.10</u>	<u>0.05</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Child Nutrition  
5310

The nutrition program provides meals, which are prepared by Eureka City Schools, Fortuna Union High School, and Klamath-Trinity Joint Unified School District for the students at Glen Paul School and the community schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	46,198	46,198
State Sources	3,905	3,905
Local Sources	7,143	4,085
Total Revenues	<u>57,246</u>	<u>54,188</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	8,616	10,163
Services, Other Operating	95,405	95,447
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	492	548
Total Expenditures	<u>104,513</u>	<u>106,158</u>
EXCESS REVENUES (EXPENDITURES)	<u>(47,267)</u>	<u>(51,970)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	47,267	51,970
Total Other Sources (Uses)	<u>47,267</u>	<u>51,970</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

McKinney-Vento Homeless Education Services  
5630

These funds are used to support district liaisons and other school staff with training, technical assistance and coordination of the mandated support services for county and school district homeless students. Funds also support direct student support and educational case management services for the homeless students attending HCOE Court/Community schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	75,000	75,000
State Sources		
Local Sources		
<b>Total Revenues</b>	<u>75,000</u>	<u>75,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	29,804	29,626
Employee Benefits	20,696	22,928
Book/Supplies	8,948	
Services, Other Operating	10,222	11,594
Interprogram Services		5,200
Capital Outlay		
Other Outgo		
Interprogram Support Services	5,330	5,652
<b>Total Expenditures</b>	<u>75,000</u>	<u>75,000</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
<b>Total Other Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.20	0.20
Certificated		
Classified	0.38	0.40
<b>Total FTE's</b>	<u>0.58</u>	<u>0.60</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

LEA Medi-Cal Billing  
5640

Psychologists, Nurses, Occupational Therapists, Speech Therapists and trained health aides provide direct services to students which are then billed to and reimbursed by Medi-Cal.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	250,000	250,000
State Sources		
Local Sources		
Total Revenues	<u>250,000</u>	<u>250,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	15,939	16,257
Employee Benefits	14,806	16,034
Book/Supplies		
Services, Other Operating	61,440	61,766
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>7,052</u>	<u>7,665</u>
Total Expenditures	<u>99,237</u>	<u>101,722</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>150,763</u>	<u>148,278</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>150,763</u>	<u>148,278</u>
Beginning Balance	90,614	241,377
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>241,377</u></u>	<u><u>389,655</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.51	0.51
Total FTE's	<u>0.51</u>	<u>0.51</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Supporting Inclusive Practices Grant  
5810

The Supporting Inclusive Practices (SIP) Grant specific to increasing access to the general education environment for students with disabilities is designed to assist local educational agencies (LEAs) to: (1) improve educational results and functional outcomes for students with disabilities; and (2) ensure that LEAs meet compliance and State Performance Plan program requirements specific to Least Restrictive Environment (LRE).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	12,000	
State Sources		
Local Sources		
Total Revenues	<u>12,000</u>	<u>0</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	11,147	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	853	
Total Expenditures	<u>12,000</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>0</u>	<u>0</u>
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>0</u></u>	<u><u>0</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Nutrition Education Programs  
5813,9016, 9017, 9018

Nutrition Programs and Services receives grant funding from the Humboldt County Department of Health and Human Services (DHHS), State of CA Department of Public Health (CDPH), California Department of Food and Agriculture (CDFA) and the USDA Farm to School Grant Program. The goals of Nutrition Programs and Services are to help children shape healthy lifestyles through nutrition and regular physical activity, which also support a child's readiness to learn, and to increase access to healthy school meals and other food resources such as Cal-Fresh as appropriate. Children are served at school sites, afterschool programs, playgroups, and special events.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	31,984	65,475
State Sources		
Local Sources	496,898	376,874
Total Revenues	528,882	442,349
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	227,021	233,513
Employee Benefits	136,059	148,731
Book/Supplies	90,450	9,686
Services, Other Operating	22,514	5,450
Interprogram Services	17,783	11,634
Capital Outlay		
Other Outgo		
Interprogram Support Services	35,055	33,335
Total Expenditures	528,882	442,349
EXCESS REVENUES (EXPENDITURES)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	-	-
STAFF FTE:		
Administration	1.00	1.00
Certificated		
Classified	2.95	2.92
Total FTE's	3.95	3.92

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Region I: Arts & Creativity Initiative  
5815

Region I: Arts and Creativity Initiative (RACI) grant funds are provided by the federal Office of Innovation and Improvement under the US Department of Education in order to facilitate and train county coordinators and 100 teachers in Humboldt, Del Norte, Lake and Mendocino counties in arts integration and best teaching practices through sustained, intensive professional development. RACI supports teachers with arts materials, workshops, in-class coaching, and teaching artists. HCOE serves as the LEA.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	457,773	513,556
State Sources		
Local Sources		
Total Revenues	<u>457,773</u>	<u>513,556</u>
<b>EXPENDITURES</b>		
Certificated Salaries	69,492	105,938
Classified Salaries	11,590	43,547
Employee Benefits	37,269	88,962
Book/Supplies	17,600	11,625
Services, Other Operating	284,241	220,549
Interprogram Services	5,050	6,475
Capital Outlay		
Other Outgo		
Interprogram Support Services	32,531	36,460
Total Expenditures	<u>457,773</u>	<u>513,556</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>0</u>	<u>0</u>
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration	0.73	1.19
Certificated		
Classified	0.25	1.25
Total FTE's	<u>0.98</u>	<u>2.44</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Title 6B - Rural Education Achievement Program (REAP)  
5820

These funds provide additional support for Title I and Title II activities for low income rural schools. In our Court and Community Schools programs these funds currently support parent involvement activities, Blue Ox School contracts, Family Nights, and bus tickets for student transportation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	46,354	46,354
State Sources		
Local Sources		
<b>Total Revenues</b>	<u>46,354</u>	<u>46,354</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	19,043	19,745
Employee Benefits	12,746	14,001
Book/Supplies		
Services, Other Operating		
Interprogram Services	11,271	9,115
Capital Outlay		
Other Outgo		
Interprogram Support Services	3,294	3,493
<b>Total Expenditures</b>	<u>46,354</u>	<u>46,354</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
<b>Total Other Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.36	0.36
<b>Total FTE's</b>	<u>0.36</u>	<u>0.36</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

After School Education and Safety Program (ASES)  
6010

The After School Education and Safety Program (ASES) offers after school programs of academic, enrichment and recreational activities for children K-8. HCOE is the lead agency for a consortium of Humboldt county schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	1,676,385	1,649,877
Local Sources		
Total Revenues	<u>1,676,385</u>	<u>1,649,877</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	53,197	54,416
Employee Benefits	33,779	36,920
Book/Supplies	1,130	690
Services, Other Operating	12,698	8,660
Interprogram Services	2,963	1,450
Capital Outlay		
Other Outgo	1,567,429	1,542,634
Interprogram Support Services	5,189	5,107
Total Expenditures	<u>1,676,385</u>	<u>1,649,877</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.90	0.90
Total FTE's	<u>0.90</u>	<u>0.90</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

California Transitional Kindergarten Stipend (CTKS) Program & Professional Development  
6126

The stipend program allocates state grant funding for the purposes of professional development and educational stipends to be administered by Local Planning Councils in each California county. Transitional Kindergarten Teachers are the first priority, and California State Preschool Program teachers are the second priority. The Professional Development Program offers regional implementation and oversight of professional development for T/K teachers with unit bearing Early Childhood Education trainings.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources	47,380	
Local Sources		
Total Revenues	47,380	-
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	29,154	
Interprogram Services	17,932	
Capital Outlay		
Other Outgo		
Interprogram Support Services	294	
Total Expenditures	47,380	-
EXCESS REVENUES (EXPENDITURES)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	-	-
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Clean Energy Jobs (Proposition 39)  
6230

The California Clean Energy Jobs Act was created with the approval of Proposition 39 in the November 6, 2012, statewide general election. The statute changed the corporate income tax code and allocates projected revenue to conservation agencies and LEA's in order to fund eligible projects to improve energy efficiency and expand clean energy generation. At this time, HCOE is still developing its plan for use of these funds.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay	104,107	25,425
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>104,107</u>	<u>25,425</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(104,107)</u>	<u>(25,425)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(104,107)</u>	<u>(25,425)</u>
Beginning Balance	129,532	25,425
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>25,425</u></u>	<u><u>0</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Educator Effectiveness Grant  
6264

Educator Effectiveness funds may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators. Funds from this three year grant beginning in FY16 will be used to support BTSA participants and support providers as well as to support the HCOE Leadership Network/ACSA partnership instructional coaching program for new district superintendents and site principles. School districts, county offices of education, charter schools and state special schools with full-time equivalent (FTE) certificated staff are eligible to receive state Educator Effectiveness funds.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Lottery - Instructional Materials  
6300

The lottery funds are earned from ADA generated by instructional programs that are operated by HCOE. These funds can be expended on instructional materials only.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	14,441	13,173
Local Sources		
Total Revenues	<u>14,441</u>	<u>13,173</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	9,150	9,150
Services, Other Operating	9,350	9,350
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>18,500</u>	<u>18,500</u>
EXCESS REVENUES (EXPENDITURES)	<u>(4,059)</u>	<u>(5,327)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	(4,059)	(5,327)
Beginning Balance	157,678	153,619
Audit Adjustments		
ENDING FUND BALANCE	<u>153,619</u>	<u>148,292</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Special Education: Non-Chargeback  
6501

This diagnostic pilot autism project was designed for the purpose to evaluate, assess and provide services to infant and preschool aged children with suspected autism and is funded by district and agency reimbursement.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	1,204,186	1,000,000
Total Revenues	<u>1,204,186</u>	<u>1,000,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	308,028	263,877
Classified Salaries	156,751	136,880
Employee Benefits	312,887	319,030
Book/Supplies	22,697	7,138
Services, Other Operating	108,466	48,602
Interprogram Services	25,075	25,785
Capital Outlay		
Other Outgo		
Interprogram Support Services	71,410	65,307
Total Expenditures	<u>1,005,314</u>	<u>866,619</u>
EXCESS REVENUES (EXPENDITURES)	<u>198,872</u>	<u>133,381</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(151,386)	(245,866)
Total Other Sources (Uses)	<u>(151,386)</u>	<u>(245,866)</u>
FUND BALANCE INCREASE(DECREASE)	47,486	(112,485)
Beginning Balance	1,062,950	1,110,436
Audit Adjustments		
ENDING FUND BALANCE	<u>1,110,436</u>	<u>997,951</u>
<b>STAFF FTE:</b>		
Administration	0.50	0.50
Certificated	3.95	3.35
Classified	5.58	5.00
Total FTE's	<u>10.03</u>	<u>8.85</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

SELPA Regionalized Services

6502

These funds are distributed to the SELPA Administrative Unit (AU) to perform the administrative and fiscal roles and responsibilities outlined in the SELPA Local Plan and the State and Federal codes and regulations. The Humboldt County Office of Education has been designated the AU for the Humboldt-Del Norte SELPA.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources	610,717	624,644
Local Sources	17,065	
Total Revenues	627,782	624,644
EXPENDITURES		
Certificated Salaries	265,204	264,601
Classified Salaries	61,447	86,395
Employee Benefits	163,993	197,369
Book/Supplies	9,987	11,020
Services, Other Operating	119,479	99,928
Interprogram Services	(54,549)	(12,254)
Capital Outlay		
Other Outgo		
Interprogram Support Services	43,264	52,735
Total Expenditures	608,825	699,794
EXCESS REVENUES (EXPENDITURES)	18,957	(75,150)
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		(6,720)
Total Other Sources (Uses)	-	(6,720)
FUND BALANCE INCREASE(DECREASE)	18,957	(81,870)
Beginning Balance	62,913	81,870
Audit Adjustments		
ENDING FUND BALANCE	81,870	0
STAFF FTE:		
Administration	1.70	1.70
Certificated	1.00	1.00
Classified	1.25	2.00
Total FTE's	3.95	4.70

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Court/Community Schools Special Education  
6505

Special education is a mandated program which provides specialized instruction and related services to individuals with exceptional needs who are enrolled in the Court and Community School programs.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	131,426	131,426
Local Sources		
Total Revenues	<u>131,426</u>	<u>131,426</u>
<b>EXPENDITURES</b>		
Certificated Salaries	186,649	155,295
Classified Salaries	15,579	16,310
Employee Benefits	133,260	107,457
Book/Supplies	1,750	2,175
Services, Other Operating	3,311	2,720
Interprogram Services	50	50
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>26,056</u>	<u>23,146</u>
Total Expenditures	<u>366,655</u>	<u>307,153</u>
EXCESS REVENUES (EXPENDITURES)	<u>(235,229)</u>	<u>(175,727)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>236,242</u>	<u>202,703</u>
Total Other Sources (Uses)	<u>236,242</u>	<u>202,703</u>
FUND BALANCE INCREASE(DECREASE)	1,013	26,976
Beginning Balance	-	1,013
Audit Adjustments		
ENDING FUND BALANCE	<u>1,013</u>	<u>27,989</u>
<b>STAFF FTE:</b>		
Administration		
Certificated	3.03	2.53
Classified	<u>0.86</u>	<u>0.86</u>
Total FTE's	3.89	3.39



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Juvenile Court Disability Grant  
6506

This fund is dedicated to the provision of special education services year round to students enrolled in the court school programs.

These funds are distributed through the SELPA to both Humboldt and Del Norte counties, based on a per ADA allocation utilizing prior year P-2 ADA.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	39,707	39,707
Local Sources		
Total Revenues	39,707	39,707
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
EXCESS REVENUES (EXPENDITURES)	39,707	39,707
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(35,000)	(35,000)
Total Other Sources (Uses)	(35,000)	(35,000)
FUND BALANCE INCREASE(DECREASE)	4,707	4,707
Beginning Balance	28,836	33,543
Audit Adjustments		
ENDING FUND BALANCE	33,543	38,250
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Licensed Children's Institute Funding (LCI)  
6508

LCI funding is distributed in Del Norte and Humboldt Counties based on the number of Family Foster Homes, Community Care Facilities, Group Homes, and Intermediate Care Facilities in each county area and supports the students who reside in those facilities. Funds are also used to hire a certified behavior analyst to design and implement an intensive behavior program for K-12 students who require such services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	233,872	239,732
Local Sources	679,236	668,972
Total Revenues	<u>913,108</u>	<u>908,704</u>
<b>EXPENDITURES</b>		
Certificated Salaries	115,367	50,210
Classified Salaries	380,299	460,937
Employee Benefits	256,918	283,655
Book/Supplies	4,443	1,230
Services, Other Operating	4,176	4,680
Interprogram Services	42,245	44,498
Capital Outlay		
Other Outgo		
Interprogram Support Services	61,464	68,885
Total Expenditures	<u>864,912</u>	<u>914,095</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>48,196</u>	<u>(5,391)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		6,720
Total Other Sources (Uses)	<u>-</u>	<u>6,720</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>48,196</u>	<u>1,329</u>
Beginning Balance	22,812	71,008
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>71,008</u></u>	<u><u>72,336</u></u>
<b>STAFF FTE:</b>		
Administration	6.15	6.15
Certificated		
Classified		
Total FTE's	<u>6.15</u>	<u>6.15</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Special Education - Mental Health Services  
6512, 9014

These funds provide educationally related mental health services for eligible special education students in the Humboldt-Del Norte SELPA (Special Education Local Plan Area). The objective of this resource is to provide intense therapeutic counseling services to students whose mental health needs interfere with their ability to access and benefit from their special education services. The funding source is an on-going grant allocation from CA State Department of Education under provisions of the federal Individuals with Disabilities Education Act (IDEA).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	861,889	861,889
Local Sources	1,177,260	1,246,690
Total Revenues	<u>2,039,149</u>	<u>2,108,579</u>
<b>EXPENDITURES</b>		
Certificated Salaries	780,836	778,424
Classified Salaries	467,341	526,203
Employee Benefits	862,213	971,973
Book/Supplies	21,838	14,150
Services, Other Operating	246,938	224,025
Interprogram Services	74,174	37,392
Capital Outlay		
Other Outgo		
Interprogram Support Services	176,509	193,505
Total Expenditures	<u>2,629,849</u>	<u>2,745,672</u>
EXCESS REVENUES (EXPENDITURES)	<u>(590,700)</u>	<u>(637,093)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(25,000)	
Total Other Sources (Uses)	<u>(25,000)</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	(615,700)	(637,093)
Beginning Balance	2,676,315	2,060,615
Audit Adjustments		
ENDING FUND BALANCE	<u>2,060,615</u>	<u>1,423,522</u>
<b>STAFF FTE:</b>		
Administration	8.30	7.90
Certificated	3.00	3.00
Classified	15.34	16.59
Total FTE's	<u>26.64</u>	<u>27.49</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Workability I  
6520

Funding provides for services to LEAs in Humboldt County for secondary level special education students with IEPs. Services include job development, job placement and job site support.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	213,350	213,350
Local Sources		
Total Revenues	<u>213,350</u>	<u>213,350</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	87,869	86,612
Employee Benefits	62,933	64,961
Book/Supplies	3,848	3,507
Services, Other Operating	37,077	35,530
Interprogram Services	6,462	6,662
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>15,161</u>	<u>16,078</u>
Total Expenditures	<u>213,350</u>	<u>213,350</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	2.06	1.89
Total FTE's	<u>2.06</u>	<u>1.89</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Tobacco Use Prevention Education (TUPE) County Technical Assistance  
6680, 6685

This program provides administrative support and technical assistance to K-12 for tobacco use prevention education programs. In addition, there are intervention and referral services. Funding is from the voter-approved state Research and prevention Tobacco Tax Act of 2016.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	109,247	126,841
Local Sources		
Total Revenues	<u>109,247</u>	<u>126,841</u>
<b>EXPENDITURES</b>		
Certificated Salaries	5,542	5,541
Classified Salaries	27,341	28,007
Employee Benefits	18,811	20,523
Book/Supplies	100	900
Services, Other Operating	50,312	63,054
Interprogram Services	1,055	1,500
Capital Outlay		
Other Outgo		
Interprogram Support Services	6,086	7,316
Total Expenditures	<u>109,247</u>	<u>126,841</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.52	0.53
Total FTE's	<u>0.52</u>	<u>0.53</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

**Tobacco Use Prevention Education (TUPE) Consortium**  
**6690**

This program provides administrative support to districts which belong to the Humboldt County TUPE consortium for K-12 for tobacco use prevention education. In addition, there are intervention and referral services. Funding is from the voter-approved state tobacco tax.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	28,910	42,389
Local Sources		
Total Revenues	<u>28,910</u>	<u>42,389</u>
<b>EXPENDITURES</b>		
Certificated Salaries	5,541	5,541
Classified Salaries		
Employee Benefits	362	371
Book/Supplies	50	150
Services, Other Operating	18,343	30,573
Interprogram Services	2,560	2,560
Capital Outlay		
Other Outgo		
Interprogram Support Services	2,054	3,194
Total Expenditures	<u>28,910</u>	<u>42,389</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

California Environmental Literacy Project  
7135

The Environmental Education Grant Program (EEGP) provides competitive grants to support programs that will result in long-term educational benefits to California educators and students. The Advancing Learning Landscapes (ALL) program designed by HCOE will enhance student and teacher understanding of environmental literacy through a deepened connection to their school campus (and eventually beyond) in rural schools across the county.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	72,000	72,000
Local Sources		
Total Revenues	<u>72,000</u>	<u>72,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	30,130	13,240
Classified Salaries		
Employee Benefits	8,889	6,689
Book/Supplies	3,500	4,145
Services, Other Operating	8,444	36,274
Interprogram Services	15,920	6,226
Capital Outlay		
Other Outgo		
Interprogram Support Services	5,117	5,426
Total Expenditures	<u>72,000</u>	<u>72,000</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>0</u>	<u>0</u>
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>0</u></u>	<u><u>0</u></u>
<b>STAFF FTE:</b>		
Administration		0.15
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.15</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Classified School Employee Professional Development Block Grant  
7311

The Classified School Employee Professional Development Block Grant provides state funding to local educational agencies for professional development including but not limited to the implementation of school safety plans, pupil learning and achievement, education technology, school facility maintenance and operations, special education, school transportation, parent involvement, food service, health, and environmental safety.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	27,870	
Local Sources		
Total Revenues	<u>27,870</u>	<u>0</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	25,889	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,981	
Total Expenditures	<u>27,870</u>	<u>0</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>0</u>	<u>0</u>
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

County Foster Youth Education Services (CFYES)

7366

The purpose of the CFYES grant is to enhance the educational success of foster youth and to build collaboration to create systemic reform. Service includes: 1) ensuring that eligible students' school records are updated and transferred within the prescribed limits of the law to appropriate agencies; 2) facilitating interagency student placement meetings; 3) ensuring student needs are addressed in the placement decision and that necessary educational assessments are conducted, and; 4) monitoring the student's adjustment to and progress within, the new educational placement during a designated period of transition.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	404,486	377,421
Local Sources		
Total Revenues	<u>404,486</u>	<u>377,421</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	130,915	138,025
Employee Benefits	96,023	110,654
Book/Supplies	4,261	383
Services, Other Operating	128,969	90,275
Interprogram Services	15,483	9,642
Capital Outlay		
Other Outgo		
Interprogram Support Services	28,835	28,442
Total Expenditures	<u>404,486</u>	<u>377,421</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration	0.75	0.75
Certificated		
Classified	2.25	2.25
Total FTE's	<u>3.00</u>	<u>3.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Cal-STRS On-Behalf Pension Contributions  
7690

Beginning in 2014-15, Governmental Accounting Standards Board Statement 68 required local educational agencies to recognize the state's contribution to CalSTRS on behalf of agency employees. The on-behalf contribution is recognized by a paper transaction in which the district or COE debits pension expenditures and credits state revenues. This accounting entry involves zero cash inflows or outflows.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	356,552	356,552
Local Sources		
Total Revenues	<u>356,552</u>	<u>356,552</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits	356,552	356,552
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>356,552</u>	<u>356,552</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Routine Restricted Maintenance Account (RRMA)

8150

As a requirement of having received a State School Facility Grant for construction of the Teacher Resource Center, HCOE is required to contribute to a Routine Restricted Maintenance Account, and to expend funds from that account for major maintenance, repair and replacement of facilities and related service systems. Currently, the amount that is required to be contributed to RRMA is the lesser of \$180,361 or 3% of total Unrestricted General Fund expenditures. Existing law would require that contributions gradually increase to 3% by 2020-21, which for HCOE would equate to approximately \$375,000 based on the proposed budget. Stakeholders, including County Superintendents and the Business and Administration Steering Committee, are in ongoing discussions with CDE in an effort to reduce these requirements.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	85,697	88,466
Employee Benefits	62,494	68,264
Book/Supplies	5,000	2,500
Services, Other Operating	86,992	48,992
Interprogram Services		
Capital Outlay	16,857	
Other Outgo		
Interprogram Support Services	18,491	16,971
Total Expenditures	<u>275,531</u>	<u>225,193</u>
EXCESS REVENUES (EXPENDITURES)	<u>(275,531)</u>	<u>(225,193)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	280,400	416,500
Total Other Sources (Uses)	<u>280,400</u>	<u>416,500</u>
FUND BALANCE INCREASE(DECREASE)	4,869	191,307
Beginning Balance	72,614	77,483
Audit Adjustments		
ENDING FUND BALANCE	<u>77,483</u>	<u>268,790</u>
<b>STAFF FTE:</b>		
Administration	0.53	0.53
Certificated		
Classified	1.27	1.27
Total FTE's	<u>1.80</u>	<u>1.80</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Specialized Support Services  
9007

HCOE provides the following special education service providers on a contractual basis to school districts that could not secure them otherwise: occupational therapists, speech therapists, school nurses and school psychologists. In addition, Behavior Support Assistants, and Behaviorists are employed by HCOE/SELPA and offer support to local school districts on a fee for service basis. Mental Health Clinicians are funded through Mental Health funds (ERICS – Educationally Related Individual Counseling Services).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>459,491</u>	<u>501,506</u>
Total Revenues	<u>459,491</u>	<u>501,506</u>
<b>EXPENDITURES</b>		
Certificated Salaries	239,546	255,150
Classified Salaries	11,700	12,015
Employee Benefits	138,342	165,469
Book/Supplies	770	1,150
Services, Other Operating	1,942	2,726
Interprogram Services	10,972	11,095
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>30,850</u>	<u>36,479</u>
Total Expenditures	<u>434,122</u>	<u>484,084</u>
EXCESS REVENUES (EXPENDITURES)	<u>25,369</u>	<u>17,422</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	25,369	17,422
Beginning Balance	(6,752)	18,617
Audit Adjustments		
ENDING FUND BALANCE	<u>18,617</u>	<u>36,039</u>
<b>STAFF FTE:</b>		
Administration	0.25	0.25
Certificated	3.60	3.60
Classified	0.30	0.30
Total FTE's	<u>4.15</u>	<u>4.15</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Rising Stars Foundation  
9012

The Rising Stars Foundation was established in 2006 by the Humboldt County Office of Education to provide a variety of events that promote and recognize excellence in local students. These events include the Academic Achievement Team, All County Music Festival, Doris Niles Science Fair, Gary Roberts Industrial Technology Fair, Gifted & Talented Education (GATE) Academy, History Day, INNOVATE! Business Challenge, Salsa Recipe Competition, Seal of Biliteracy, and Spelling Bee. The Foundation not only supports these county-wide annual events, it also provides funding for students who earn the opportunity to perform or compete in regional, state and national competitions.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>37,650</u>	<u>30,423</u>
Total Revenues	<u>37,650</u>	<u>30,423</u>
<b>EXPENDITURES</b>		
Certificated Salaries	18,900	18,900
Classified Salaries	57,710	60,891
Employee Benefits	48,406	52,362
Book/Supplies	11,897	12,050
Services, Other Operating	75,697	80,651
Interprogram Services	10,830	10,930
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>9,851</u>	<u>10,770</u>
Total Expenditures	<u>233,291</u>	<u>246,554</u>
EXCESS REVENUES (EXPENDITURES)	<u>(195,641)</u>	<u>(216,131)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>185,625</u>	<u>210,569</u>
Total Other Sources (Uses)	<u>185,625</u>	<u>210,569</u>
FUND BALANCE INCREASE(DECREASE)	<u>(10,016)</u>	<u>(5,562)</u>
Beginning Balance	15,578	5,562
Audit Adjustments		
ENDING FUND BALANCE	<u><u>5,562</u></u>	<u><u>0</u></u>
<b>STAFF FTE:</b>		
Administration	0.10	0.10
Certificated		
Classified	<u>1.25</u>	<u>1.25</u>
Total FTE's	<u>1.35</u>	<u>1.35</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Nutrition Education Programs  
9016, 9017, 9018

The Nutrition program receives grant funding from the Humboldt County Department of Health and Human Services (DHHS), State of CA Department of Public Health (CDPH) and California Department of Food and Agriculture (CDFA). The goals of the nutrition education programs are to help children shape healthy lifestyles through nutrition and regular physical activity, which also support a child's readiness to learn, and to increase access to healthy school meals and other food resources such as CalFresh as appropriate. Children are served at school sites, afterschool programs, playgroups, and special events.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	496,898	376,874
Total Revenues	496,898	376,874
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	217,750	195,581
Employee Benefits	129,784	119,207
Book/Supplies	81,950	9,686
Services, Other Operating	17,424	5,450
Interprogram Services	17,208	18,549
Capital Outlay		
Other Outgo		
Interprogram Support Services	32,782	28,401
Total Expenditures	496,898	376,874
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration	0.98	0.95
Certificated		
Classified	2.82	2.17
Total FTE's	3.80	3.12

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Humboldt Bridge to Success Grant  
9024

This is a four year grant awarded to DHHS County Mental Health and Education. Schools and DHHS Mental Health partner to provide Crisis Triage Mental Health Services on school sites. HCOE participates as a key member of the DHHS Educational Leadership Team, which provides grant oversight, and has hired a Student Services Navigator to provide case management for students ages 0-5 who access mental health support through this grant. HCOE also houses a DHHS Mental Health Clinician that serves the 0-5 aged students throughout the county. Four other districts have hired Student services Navigators and Family Support Coaches who work with Mental Health Clinicians to serve different regions of Humboldt County Schools.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		75,000
Total Revenues	0	75,000
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		76,586
Employee Benefits		43,347
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		9,775
Total Expenditures	0	129,708
EXCESS REVENUES (EXPENDITURES)	0	(54,708)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		54,708
Total Other Sources (Uses)	0	54,708
FUND BALANCE INCREASE(DECREASE)	0	0
Beginning Balance		0
Audit Adjustments		
ENDING FUND BALANCE	0	0
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		2.00
Total FTE's	0.00	2.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Low Incidence Equipment  
9045

These funds are used to purchase specialized books, materials and equipment as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities (hearing impairment, vision impairments or severe orthopedic impairments).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	35,700	36,300
Services, Other Operating	4,400	5,000
Interprogram Services	80	80
Capital Outlay	12,000	12,000
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>52,180</u>	<u>53,380</u>
EXCESS REVENUES (EXPENDITURES)	<u>(52,180)</u>	<u>(53,380)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	64,732	64,732
Total Other Sources (Uses)	<u>64,732</u>	<u>64,732</u>
FUND BALANCE INCREASE(DECREASE)	12,552	11,352
Beginning Balance	303,632	316,184
Audit Adjustments		
ENDING FUND BALANCE	<u>316,184</u>	<u>327,536</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2019-2020 Budget Adoption  
Restricted Resources:**

Supplemental Programs  
9064

Ferndale USD has contracted with HCOE to provide classroom instruction in Sexual Health Education in accordance with the Education Code. The materials used for instruction are from the American Red Cross Positive Prevention curriculum, with an emphasis on HIV/STD prevention for middle and high school students.  
The funds received from Ferndale USD are used for personnel costs, mileage, and indirect.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	5,958	
Total Revenues	<u>5,958</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services	5,542	
Capital Outlay		
Other Outgo		
Interprogram Support Services	416	
Total Expenditures	<u>5,958</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

20/20 Headwaters Initiative  
9071

The Headwaters Fund Board approved an investment of \$1.5 million in order to create the Decade of Difference program, which is a 10 year community initiative designed to prepare local youth to be contributing and productive members in our society, community and economy. These objectives start from early childhood with kindergarten readiness and early literacy and continue into adulthood. Ultimately we strive for 98% of high school graduates to qualify for "occupations of opportunity" or to be eligible for an array of post-secondary opportunities. We commit to provide our youth with comprehensive career information and to engage them in ongoing activities promoting creativity, innovation and entrepreneurship.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	150,000	150,000
Total Revenues	<u>150,000</u>	<u>150,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	63,765	67,528
Classified Salaries	17,400	17,327
Employee Benefits	37,427	41,346
Book/Supplies	11,223	4,416
Services, Other Operating	11,112	9,098
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	9,073	10,285
Total Expenditures	<u>150,000</u>	<u>150,000</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration	0.50	0.50
Certificated		
Classified	0.37	0.37
Total FTE's	<u>0.87</u>	<u>0.87</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Cal-SOAP  
9076

The California Student Opportunities Access Program (CalSOAP) targets middle school and high school students with support and services to increase the likelihood of their success in completing high school and continuing their education following graduation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	434,396	434,396
Local Sources	55,236	53,736
Total Revenues	<u>489,632</u>	<u>488,132</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	266,360	265,416
Employee Benefits	126,344	129,501
Book/Supplies	8,013	7,000
Services, Other Operating	26,623	28,335
Interprogram Services	11,411	7,650
Capital Outlay		
Other Outgo		
Interprogram Support Services	33,564	35,085
Total Expenditures	<u>472,315</u>	<u>472,987</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>17,317</u>	<u>15,145</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)		
<b>FUND BALANCE INCREASE(DECREASE)</b>	17,317	15,145
Beginning Balance	19,333	36,650
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>36,650</u>	<u>51,795</u>
<b>STAFF FTE:</b>		
Administration	1.00	1.00
Certificated		
Classified	3.20	2.00
Total FTE's	<u>4.20</u>	<u>3.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

College Futures Foundation  
9077

The College Futures Foundation provides college scholarship funds to local and regional students in need. This program is funded by the College Futures Foundation in partnership with the Humboldt Area Foundation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	<u>-</u>	<u>-</u>
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits	45,682	
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo	1,000	
Interprogram Support Services	3,495	
Total Expenditures	<u>50,177</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>(50,177)</u>	<u>-</u>
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	6,870	
Total Other Sources (Uses)	<u>6,870</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>(43,307)</u>	<u>-</u>
Beginning Balance	43,307	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

First Five  
9087

Funds received from Humboldt First Five to support the salaries, mileage and supplies of the play-group inclusion specialists and staff.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>232,595</u>	<u>244,994</u>
Total Revenues	<u>232,595</u>	<u>244,994</u>
<b>EXPENDITURES</b>		
Certificated Salaries	84,990	86,248
Classified Salaries	76,740	81,309
Employee Benefits	69,219	76,307
Book/Supplies		
Services, Other Operating	76	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>17,673</u>	<u>19,875</u>
Total Expenditures	<u>248,698</u>	<u>263,739</u>
EXCESS REVENUES (EXPENDITURES)	<u>(16,103)</u>	<u>(18,745)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>16,103</u>	<u>18,745</u>
Total Other Sources (Uses)	<u>16,103</u>	<u>18,745</u>
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	-	-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	1.90	1.90
Certificated		
Classified	<u>0.16</u>	<u>0.15</u>
Total FTE's	<u>2.06</u>	<u>2.05</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

Redwood Environmental Education Fair (REEF)

9135

Funds collected from school district registration fees and grants provide for a county-wide student environmental education event, The Redwood Environmental Education Fair.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>6,500</u>	<u>11,625</u>
Total Revenues	<u>6,500</u>	<u>11,625</u>
<b>EXPENDITURES</b>		
Certificated Salaries	3,150	3,150
Classified Salaries		
Employee Benefits	184	182
Book/Supplies	200	347
Services, Other Operating	12,585	7,020
Interprogram Services	50	50
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>1,237</u>	<u>876</u>
Total Expenditures	<u>17,406</u>	<u>11,625</u>
EXCESS REVENUES (EXPENDITURES)	<u>(10,906)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	(10,906)	-
Beginning Balance	10,906	(0)
Audit Adjustments		
ENDING FUND BALANCE	<u>(0)</u>	<u>(0)</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2019-2020 Budget Adoption**  
**Restricted Resources:**

ASES – Miscellaneous Restricted Grant Fund  
9150

Funds are used for staff development and materials to support our after school programs. The funding is provided through a regional grant to five contiguous County Offices of Education; Del Norte, Humboldt, Mendocino, Lake and Sonoma.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	16,500	16,000
Total Revenues	<u>16,500</u>	<u>16,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	319	
Classified Salaries		
Employee Benefits	70	
Book/Supplies	1,500	1,500
Services, Other Operating	17,917	12,613
Interprogram Services	1,490	1,225
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,065	767
Total Expenditures	<u>22,361</u>	<u>16,105</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(5,861)</u>	<u>(105)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(5,861)</u>	<u>(105)</u>
Beginning Balance	5,966	105
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>105</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

# **Other Governmental Funds**



# Humboldt County Office of Education: 2019-2020 Budget Adoption

## SELPA Administration

### Fund 10

This fund accounts for the pass-through funding that the Humboldt-Del Norte SELPA receives from state and federal sources. The SELPA membership, which consists of all school districts in Humboldt and Del Norte counties, as well as both county offices of education, determines the distribution of the funds to each of its members. Due to changes by the Governmental Accounting Standards Board, this program was moved from the General Fund in 2010-2011 to Fund 10 in 2011-2012.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources	4,370,217	4,292,398
State Sources	8,104,351	8,104,351
Local Sources		
Total Revenues	12,474,568	12,396,749
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo	12,474,568	12,396,749
Interprogram Support Services		
Total Expenditures	12,474,568	12,396,749
EXCESS REVENUES (EXPENDITURES)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance	59,189	59,189
Audit Adjustments		
ENDING FUND BALANCE	59,189	59,189
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

# Humboldt County Office of Education: 2019-2020 Budget Adoption

## Child Development

### Fund 12

This fund has two prime components:

1. *Child Care Incentive Program:* The Department of Education funds this program through the Humboldt County Office of Education and the Local Child Care Planning Council. The Children and Families Commission receives the funds to support the retention of employees who work directly with children in state subsidized child care centers.
2. *Child Care Planning Council:* This is a 15 member advisory council that is appointed by both the Board of Supervisors and the Superintendent of County Schools to assess the needs for child care in the community and establish priorities for use of funds. These funds are needed to support the activities of the council.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources	323,697	99,223
State Sources	127,871	7,125
Local Sources		181,558
Total Revenues	451,568	287,906
EXPENDITURES		
Certificated Salaries	104,136	104,408
Classified Salaries	27,308	27,407
Employee Benefits	63,674	68,767
Book/Supplies	14,452	1,992
Services, Other Operating	203,016	53,643
Interprogram Services	11,463	10,697
Capital Outlay		
Other Outgo		
Interprogram Support Services	27,519	20,992
Total Expenditures	451,568	287,906
EXCESS REVENUES (EXPENDITURES)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	-	-
STAFF FTE:		
Administration	0.85	0.85
Certificated		
Classified	0.50	0.51
Total FTE's	1.35	1.36

**Humboldt County Office of Education: 2019-2020 Budget Adoption**

Special Reserve  
Fund 17

This fund represents the HCOE unrestricted reserve funds and is maintained to meet cash flow needs, and to help meet the state required minimum reserve levels. The interest in the fund is generally used to help meet the match required for the State Deferred Maintenance apportionment. The Enacted Budget does not require that we match the state apportionment for five years beginning with 2008-09. Therefore, interest earnings will remain in this fund.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>11,000</u>	<u>16,500</u>
Total Revenues	<u>11,000</u>	<u>16,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>11,000</u>	<u>16,500</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	11,000	16,500
Beginning Balance	984,025	995,025
Audit Adjustments		
ENDING FUND BALANCE	<u>995,025</u>	<u>1,011,525</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

# Humboldt County Office of Education: 2019-2020 Budget Adoption

## HCOE Forest Reserve Fund Fund 20

Historically, Humboldt County Office of Education has been allocated 12% of total forest reserve funds received for schools in the county. Annually, selected programs are allocated funding from this fund. Emphasis has been on supplementary support such as staff development, instructional media support and special activities and events. The funding source for the Forest Reserve Fund is the federal Secure Rural Schools and Communities Act. This Act was set to expire in 2012-2013, but has been reauthorized through 2015-2016. Transfer Out are for otherwise unfunded Professional Development.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>10,000</u>	<u>14,375</u>
Total Revenues	<u>10,000</u>	<u>14,375</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>10,000</u>	<u>14,375</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out	<u>(45,057)</u>	<u>(20,182)</u>
Other Sources\Uses		
Total Other Sources (Uses)	<u>(45,057)</u>	<u>(20,182)</u>
FUND BALANCE INCREASE(DECREASE)	<u>(35,057)</u>	<u>(5,807)</u>
Beginning Balance	<u>885,628</u>	<u>850,571</u>
Audit Adjustments		
ENDING FUND BALANCE	<u><u>850,571</u></u>	<u><u>844,764</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

# Humboldt County Office of Education: 2019-2020 Budget Adoption

## Facility and Capital Projects

### Fund 40

This fund is used to record expenses related to the construction of the Sequoia Conference Center, which is expected to be completed in spring 2015.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
EXCESS REVENUES (EXPENDITURES)	-	-
OTHER FINANCING SOURCES/USES		
Interfund Transfers In	7,271	
Interfund Transfers Out	(7,271)	
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	-	-
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

# Humboldt County Office of Education: 2019-2020 Budget Adoption

## Debt Service Fund 56

This fund will be used to track the long-term debt of the Louis D. Bucher Resource Center and Sequoia Conference Center building projects. Specifically, principle and interest payments of the Certificates of Participation (COPS) are recorded here.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo	217,088	215,463
Interprogram Support Services		
Total Expenditures	217,088	215,463
EXCESS REVENUES (EXPENDITURES)	(217,088)	(215,463)
OTHER FINANCING SOURCES/USES		
Interfund Transfers In	217,088	215,463
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	217,088	215,463
FUND BALANCE INCREASE(DECREASE)	-	-
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	-	-
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2019-2020 Budget Adoption**

Sequoia Conference Center Enterprise Fund  
Fund 63

Completed in July 2016, the Sequoia Conference Center is a full service, multipurpose facility that is centrally located in Eureka and boasts 9,300 sq. ft. of event space and the latest cutting-edge multimedia technology. The SCC is used for conferences, weddings, reunions, and parties hosted by educational and non-educational government agencies, non-profit or for-profit organizations and private parties. Profits from the facility are intended to offset professional development costs for the HCOE.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	175,000	196,000
Total Revenues	<u>175,000</u>	<u>196,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	162,455	170,861
Employee Benefits	105,945	116,792
Book/Supplies	14,798	12,500
Services, Other Operating	36,230	34,860
Interprogram Services	2,530	1,550
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>321,958</u>	<u>336,563</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(146,958)</u>	<u>(140,563)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	146,958	140,563
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>146,958</u>	<u>140,563</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance	-	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	2.00	2.00
Certificated		
Classified	0.80	0.80
Total FTE's	<u>2.80</u>	<u>2.80</u>

# Humboldt County Office of Education: 2019-2020 Budget Adoption

## Retiree Benefits

### Fund 71

This fund contains the contributions set aside to pay for current and future retiree health benefits.

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	541,264	550,170
Total Revenues	541,264	550,170
EXPENDITURES		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	601,743	601,743
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	601,743	601,743
EXCESS REVENUES (EXPENDITURES)	(60,479)	(51,573)
OTHER FINANCING SOURCES/USES		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	(60,479)	(51,573)
Beginning Balance	1,873,209	1,812,730
Audit Adjustments		
ENDING FUND BALANCE	1,812,730	1,761,157
STAFF FTE:		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00



**Humboldt County Office of Education: 2019-2020 Budget Adoption**

Foundation  
Fund 73

This fund contains the Burman Estate bequest. The board approves expenditures recommended by the Burman Fund Committee to address the needs of special education programs.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	<u>600</u>	<u>1,000</u>
Total Revenues	<u>600</u>	<u>1,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>600</u>	<u>1,000</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	600	1,000
Beginning Balance	60,902	61,502
Audit Adjustments		
ENDING FUND BALANCE	<u><u>61,502</u></u>	<u><u>62,502</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

Humboldt County Office of Education: 2019-2020 Budget Adoption

Total All Funds

	CURRENT BUDGET	PROPOSED BUDGET
REVENUES		
Local Control Funding Formula	11,089,444	11,024,065
Federal Sources	7,629,527	7,452,426
State Sources	15,720,669	15,447,383
Local Sources	18,500,712	18,342,257
Total Revenues	52,940,352	52,266,131
EXPENDITURES		
Certificated Salaries	8,607,836	8,790,517
Classified Salaries	8,574,107	9,083,332
Employee Benefits	10,780,944	11,836,642
Book/Supplies	1,334,952	918,669
Services, Other Operating	7,145,689	6,098,546
Interprogram Services	-	-
Capital Outlay	250,674	423,325
Other Outgo	14,533,571	14,428,332
Interprogram Support Services	-	-
Total Expenditures	51,227,773	51,579,363
EXCESS REVENUES (EXPENDITURES)	1,712,579	686,768
OTHER FINANCING SOURCES/USES		
Interfund Transfers In	416,374	376,208
Interfund Transfers Out	(416,374)	(376,208)
Other Sources\Uses	-	-
Total Other Sources (Uses)	-	-
FUND BALANCE INCREASE(DECREASE)	1,712,579	686,768
Beginning Balance	14,365,119	16,077,698
Audit Adjustments	-	-
ENDING FUND BALANCE	16,077,698	16,764,466
STAFF FTE:		
Administration	55.70	57.56
Certificated	79.78	78.82
Classified	176.20	181.72
Total FTE's	311.68	318.10