LAGUNA JOINT SCHOOL DISTRICT
BOARD OF TRUSTEES
2657 Chileno Valley Road, Petaluma, CA 94952

REGULAR MEETING

Join Zoom Meeting
https://us02web.zoom.us/j/85733178624?pwd=eFF5QUhyd1h1cElBYnU4dkt3a2hDQT09

Meeting ID: 857 3317 8624
Passcode: 239274
One tap mobile
+14086380968,,85733178624# US (San Jose); +16699006833,,85733178624# US (San Jose)

Tuesday, March 9, 2021
6:30 p.m.

1. Call to Order ..... Action

2. Roll Call ..... Action

3. Approval and Adoption of Agenda ..... Action

4. Approval of Board Meeting Minutes from February 9 and February 3, 2021 ..... Action

CONSENT AGENDA

5. Monthly Report of School Board Investments.
   The Marin County Treasurer Investment Report for December 31, 2020 is provided for review and comment.

6. Financial Activity Report
   The Marin County Office of Education staff will provide the Financial Activity Reports as of February 25, 2021.

7. Financial Summary Report
   The Marin County Office of Education staff will provide the Financial Summary Reports as of February 25, 2021.

   Consent Agenda ..... Action

PUBLIC COMMENT

8. Public Forum (non-confidential matters only) ..... Info
   This is an opportunity for the public to direct questions or comments related to school business to the Governing Board concerning matters not on the agenda.

ACTION ITEMS

9. Principal's Report ..... Action
   Principal/Teacher will report on school activities and administrative matters pertaining to the school.

10. Interdistrict Transfer Agreements ..... Action
    Requests for Interdistrict Transfers to Laguna Joint School District will be reported for Governing Board action.

11. Report on School District Reorganization Activities ..... Action
    The Board will receive an update on activities from the Reorganization Subcommittee Member.

12. Public Hearing on Expansion of Board from Three to Five Members and Requesting a Waiver of Education Code Requiring an Election
    The Board will take input and discuss an expansion of the Board from three to five Members and requesting a waiver of Education Code requiring an election.

13. Second Interim Report ..... Action
    Marin County Office of Education staff will present the Second Interim Report for Board approval.

14. Budget Revisions #2 ..... Action
    The Board will review for approval Budget Revision #2 for the 2020-2021 school year.

15. 2021-22 Technology Support Contract Services Agreement…..……Action
    The Board will review for approval the 2021-22 Technology Support Contract Services Agreement.

16. Ratification of Warrants Paid ..... Action
    The warrants paid as of February 25, 2021 will be presented for Governing Board.

17. Other Business ..... Info

18. Correspondence ..... Info

19. Adjournment ..... Action

Reminder: The next Board Meeting will be
Tuesday, April 13, 2021 at 6:30 pm

Agenda Item 4

LAGUNA JOINT SCHOOL DISTRICT
BOARD OF TRUSTEES
2657 Chileno Valley Road, Petaluma, CA 94952

The February 9, 2021 Laguna Joint School District Board Meeting was held via Zoom.

MINUTES OF
REGULAR MEETING

Tuesday, February 9, 2021
6:30 p.m.

1. Call to Order***: at 6:32 pm***

2. Roll Call***: D. Hess, S. Hess, J. Lanatti, C. Demchuk, L. McCann, K. Lane, J. Corda***

3. Approval and Adoption of Agenda***: Approved on a motion by S. Hess, second by J. Lanatti. 3 Ayes.***

4. Approval of Board Meeting Minutes January 12, 2021***: Approved on a motion by S. Hess, second by J. Lanatti. 3 Ayes.***

CONSENT AGENDA

5. Monthly Report of School Board Investments.
   The Marin County Treasurer Investment Report was provided for review and comment.

6. Financial Activity Report
   The Marin County Office of Education staff provided the Financial Activity Reports as of January 29, 2021.

7. Financial Summary Report
   The Marin County Office of Education staff provided the Financial Summary Reports as of January 29, 2021.

Consent Agenda ***: Approved on a motion by S. Hess, second by J. Lanatti. 3 Ayes.***

PUBLIC COMMENT

8. Public Forum (non-confidential matters only) ***No public comment.***
   This is an opportunity for the public to direct questions or comments related to school business to the Governing Board concerning matters not on the agenda.

ACTION ITEMS

9. Principal's Report: ***Enrollment up to 19 students.***
   Principal/Teacher reported on school activities and administrative matters

pertaining to the school.

10. Interdistrict Transfer Agreements: ***Continuing transfer out of district for 2 Gonzales children approved on a motion by D. Hess, second by J. Lanatti. 2 ayes, 1 no.***
Requests for Interdistrict Transfers to Laguna Joint School District were reported for Governing Board action.

11. Public Hearing on School District Reorganization: ***Hearing opened at 6:52 pm, closed at 7:32 pm. Public comments on going forward with reorganization were positive. District name suggestions included Laguna Lincoln Union School District, Marin Rural Schools District, and Tri-Valley school District.***
The Board held a Public Hearing to take input on planning for school district reorganization.

12. Update to the Annual Comprehensive School Safety Plan: ***Approved on a motion by D. Hess, second by J. Lanatti. 3 Ayes.***
The Board reviewed for approval the update to the Annual Comprehensive School Safety Plan.

13. Approval of the School Accountability Report Card: ***Approved on a mtion by D. Hess, second by S. Hess. 3 Ayes.***
The Board reviewed for approval the School Accountability Report Card.

14. Independent Auditors Report for Fiscal Year 2019-2020: ***Approved on a motion by S. Hess, second by J. Lanatti. 3 Ayes.***
The Board reviewed and accepted the financial statements prepared by the independent Auditors for year end June 30, 2020.

15. Approval of Year Three of Three-Year Independent Accountancy Contract: ***Approved on a motion by D. Hess, second by S. Hess. 3 Ayes.***
The Board reviewed for approval year three of the three-year Independent Accountancy Contract

16. Set Date for Public Hearing to Increase Board Membership and Request Waiver of Election: ***Approved on a motion by J. Lanatti, second by S. Hess. 3 Ayes.***
The Board will notice a Public Hearing for March 9, 2021 to obtain input on Board Membership and Election Waiver.

17. Ratification of Warrants Paid: ***Approved on a motion by D. Hess, second by S. Hess. 3 Ayes.***
The warrants paid as of January 29, 2021 were presented for Governing Board approval.

18. Other Business:
    a. Form 700 ***Information only.***
    b. ***The Newt Brigade requested use of the school for a meeting on April 10, 2021. Approved on a motion by S. Hess, second by D. Hess. 3 Ayes.***

19. Correspondence: ***None***

20. Adjournment: ***At 8:01 pm on a motion by D. Hess, second by S. Hess. 3 Ayes.***

SPECIAL MEETING OF
LAGUNA JOINT AND LINCOLN UNION SCHOOL BOARDS of TRUSTEES
Laguna Joint School District, 2657 Chileno Valley Road, Petaluma, CA 94952

The February 3, 2021 Laguna Joint and Lincoln Union School Districts Joint Board Meeting was held via Zoom.

MINUTES OF LAGUNA MEETING

Wednesday, February 3, 2021
6:00 p.m.

The governing boards of the Laguna Joint and Lincoln Union School Districts met in joint session, as authorized by Government Code Section 54954(b.3) to discuss issues of common interest.

1. Call to Order / Roll Call…….. Laguna Joint School District
   Approval and Adoption of Agenda Mr. Hess, President
   At 6:03 pm. D. Hess, S. Hess, J. Lanatti, L. McCann, C. Demchuk, K. Lane.
   Agenda approved and Adopted on a motion by J. Lanatti, second by D. Hess. 3 Ayes.

2. Call to Order / Roll Call……Lincoln Union School District
   Approval and Adoption of Agenda Mr. Grossi, President

PUBLIC COMMENT

3. Public Forum - non-confidential matters only: ***No public comment.***
   This was an opportunity for the public to direct questions or comments related to school business to the Governing Board concerning matters not on the agenda.

4. Update on the Plan for the Reorganization of the Laguna Joint and Lincoln Union School Districts: ***Information only, presented by K. Lane, MCOE.***
   The boards received a presentation on the planning to date for the reorganization of both school districts.

ACTION ITEMS

5. Other Business: ***None***

6. Adjournment ..... Laguna Joint School District
   Mr. Hess, President
   At 7:34 pm on a motion by S. Hess, second by J. Lanatti. 3 Ayes.

7. Adjournment ..... Lincoln Union School District
   Mr. Grossi, President

Agenda Item 5

COUNTY OF MARIN

APPROVED
FEB 09 2021
MARIN COUNTY
BOARD OF SUPERVISORS

DIVISION OF THE DEPARTMENT OF FINANCE

TREASURER

Excellent and responsive fiscal leadership.

Roy Given, CPA
DIRECTOR

Mina Martinovich, CPA
ASSISTANT DIRECTOR

Karen Shaw
FINANCE DIVISION CHIEF

Marin County Civic Center
3501 Civic Center Drive
Suite 209
PO Box 4220
San Rafael, CA 94913-4220
415 473 6143 T
415 473 3741 F
CRS Dial 711
www.marincounty.org/treas

February 9, 2021

Dennis Rodoni, President
Board of Supervisors
County of Marin
3501 Civic Center Dr. #329
San Rafael, CA 94903

Mary Jane Burke
Superintendent of Schools
Marin County Office of Education
P.O. Box 4925
San Rafael, CA 94913

Marin County Schools,
Special Districts, and
MCERA

RE: MONTHLY REPORT OF COUNTY, SCHOOLS AND DISTRICT INVESTMENTS as of December 31, 2020.

Dear Investment Fund Participants:

The attached Monthly Report of County, Schools and District investments is provided for your review.

* The investments were made pursuant to Government Code Sections 53601, 53635 and comply with the County Treasurer's Statement of Investment Policy. The investment policy provides for:

  - Preservation of capital through high quality investments;
  - Maintenance of sufficient liquidity to meet participant operating needs; and
  - A rate of return consistent with the above objectives.

* Maturities are scheduled to meet participant expenditure requirements for the next six months.

* Attached spreadsheets identify investment type, issuer, maturity date, amount invested and fair market value for each security held. Fair market values were determined by Wells Fargo Institutional Trust Services on all securities except for investments in the Local Agency Investment Fund which was valued at face value by us. Adjustments have been made for premiums, discounts and accrued interest on discount securities to make the book value and fair market value more comparable.

I trust you find this report informative. Should you have any questions or need additional information, please do not hesitate to call me directly at 415.473.3736. You can also visit our website at: https://www.marincounty.org/depts/df/divisions/treasurer

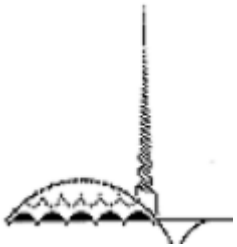
Respectfully submitted,

Roy Given
Director of Finance

RG: bg
Attachments

cc: Matthew Hymel, County Administrator
Marin County Treasury Oversight Committee

CA-5



TREASURER DIVISION - DEPARTMENT OF FINANCE

REPORT OF INVESTMENTS - OPERATING FUNDS

COUNTY OF MARIN, SCHOOLS & SPECIAL DISTRICTS

December 31, 2020

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
142	LA1	254,831.46	2.967	/ /	07/01/2011	254,831.46	0.532	0.540	Local Agency Investment Fund	254,831.46
3490	LA2	0.00	5.170	/ /	07/01/2011	0.00	0.000	0.001	MM-DREYFUS	0.00
9149	LA2	25,185,159.25	0.040	/ /	07/01/2011	25,185,159.25	0.009	0.010	MM-FIDELITY Institutional Gov	25,185,159.25
4366	LA2	0.00	4.930	/ /	07/01/2011	0.00	0.009	0.010	NATIONS Treasury Reserves	0.00
2246	LA2	20,789,640.53	4.760	/ /	07/01/2011	20,789,640.53	0.009	0.010	MM-WELLS FARGO Institutional G	20,789,640.53
12778	FAD	10,000,000.00	0.350	01/04/2021	03/25/2020	9,972,291.67	0.356	0.361	Fed Agric Mtg Corp Discount	10,000,000.00
12783	FAD	3,000,000.00	0.170	01/07/2021	03/31/2020	2,996,005.00	0.172	0.175	Federal Home Loan Discount	2,999,970.00
12784	FAD	8,000,000.00	0.170	01/08/2021	03/31/2020	7,989,308.89	0.172	0.175	Federal Home Loan Discount	7,999,920.00
12863	FAD	2,000,000.00	0.150	01/08/2021	06/22/2020	1,998,333.33	0.152	0.154	Federal Home Loan Discount	1,999,980.00
12725	FAD	3,000,000.00	1.500	01/11/2021	01/21/2020	2,955,500.00	1.542	1.563	Federal Home Loan Discount	2,999,970.00
12726	FAD	3,000,000.00	1.500	01/12/2021	01/21/2020	2,955,375.00	1.542	1.563	Federal Home Loan Discount	2,999,940.00
12729	FAD	3,000,000.00	1.520	01/13/2021	01/24/2020	2,955,033.33	1.562	1.584	Federal Home Loan Discount	2,999,940.00
12886	FAD	3,000,000.00	0.100	01/14/2021	07/24/2020	2,998,550.00	0.100	0.101	Federal Home Loan Discount	2,999,940.00
12887	FAD	5,000,000.00	0.100	01/15/2021	07/24/2020	4,997,569.44	0.100	0.101	Federal Home Loan Discount	4,999,900.00
12907	FAD	3,000,000.00	0.080	01/19/2021	08/24/2020	2,999,013.33	0.080	0.081	Federal Home Loan Discount	2,999,910.00
12882	FAD	5,000,000.00	0.150	01/20/2021	07/08/2020	4,995,916.67	0.153	0.155	Federal Home Loan Discount	4,999,850.00
12908	FAD	3,000,000.00	0.080	01/21/2021	08/24/2020	2,999,000.00	0.080	0.081	Federal Home Loan Discount	2,999,910.00
12885	FAC	10,000,000.00	0.150	01/22/2021	07/22/2020	10,000,000.00	0.147	0.150	Fed Agric Mrg Corp (FarmerMac)	10,000,400.00
12818	FAD	8,000,000.00	0.190	01/22/2021	04/17/2020	7,988,177.78	0.193	0.195	Federal Home Loan Discount	7,999,760.00
12854	FAD	5,000,000.00	0.180	01/25/2021	06/11/2020	4,994,300.00	0.182	0.185	Federal Home Loan Discount	4,999,800.00
12853	FAD	3,000,000.00	0.180	01/26/2021	06/11/2020	2,996,565.00	0.182	0.185	Federal Home Loan Discount	2,999,880.00
12761	FAD	28,000,000.00	1.100	01/28/2021	02/28/2020	27,713,388.89	1.126	1.142	Federal Home Loan Discount	27,998,600.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12830	FAD	19,000,000.00	0.150	01/29/2021	04/28/2020	18,978,150.00	0.152	0.154	Federal Home Loan Discount	18,999,050.00
12040	MC1	100,000.00	3.500	01/31/2021	02/13/2018	100,115.07	3.448	3.495	MARIN COUNTY	100,115.07
12861	FAD	7,000,000.00	0.170	02/01/2021	06/16/2020	6,992,397.22	0.172	0.175	Federal Home Loan Discount	6,999,580.00
12888	FAD	3,000,000.00	0.110	02/02/2021	07/27/2020	2,998,258.33	0.112	0.114	Federal Home Loan Discount	2,999,820.00
12889	FAD	3,000,000.00	0.110	02/03/2021	07/27/2020	2,998,249.17	0.112	0.114	Federal Home Loan Discount	2,999,790.00
12895	FAD	3,000,000.00	0.090	02/04/2021	07/31/2020	2,998,590.00	0.092	0.093	Federal Home Loan Discount	2,999,790.00
12867	FAD	12,000,000.00	0.160	02/05/2021	06/23/2020	11,987,893.33	0.162	0.164	Federal Home Loan Discount	11,999,160.00
12743	FAD	5,000,000.00	1.490	02/08/2021	02/12/2020	4,925,086.11	1.532	1.553	Federal Home Loan Discount	4,999,600.00
12868	FAD	7,000,000.00	0.160	02/08/2021	06/23/2020	6,992,844.44	0.162	0.164	Federal Home Loan Discount	6,999,440.00
12896	FAD	3,000,000.00	0.090	02/09/2021	07/31/2020	2,998,552.50	0.091	0.093	Federal Home Loan Discount	2,999,760.00
12866	FAD	4,000,000.00	0.160	02/10/2021	06/22/2020	3,995,857.78	0.162	0.164	Federal Home Loan Discount	3,999,680.00
12897	FAD	3,000,000.00	0.090	02/11/2021	07/31/2020	2,998,537.50	0.091	0.093	Federal Home Loan Discount	2,999,760.00
12890	FAD	4,000,000.00	0.110	02/12/2021	07/27/2020	3,997,555.56	0.112	0.113	Federal Home Loan Discount	3,999,640.00
12898	FAD	3,000,000.00	0.090	02/16/2021	07/31/2020	2,998,500.00	0.091	0.093	Federal Home Loan Discount	2,999,700.00
12901	FAD	3,000,000.00	0.080	02/17/2021	08/04/2020	2,998,686.67	0.081	0.082	Federal Home Loan Discount	2,999,700.00
12899	FAD	3,000,000.00	0.080	02/18/2021	08/04/2020	2,998,680.00	0.081	0.082	Federal Home Loan Discount	2,999,700.00
12785	FAD	8,000,000.00	0.180	02/19/2021	03/31/2020	7,987,000.00	0.182	0.185	Fed Home Ln Mtg Corp Disc	7,999,200.00
12870	FAD	6,000,000.00	0.145	02/22/2021	06/25/2020	5,994,151.67	0.147	0.149	Federal Home Loan Discount	5,999,340.00
12900	FAD	3,000,000.00	0.080	02/23/2021	08/04/2020	2,998,646.67	0.081	0.082	Federal Home Loan Discount	2,999,670.00
12926	FAD	4,000,000.00	0.100	02/24/2021	09/09/2020	3,998,133.33	0.100	0.101	Federal Home Loan Discount	3,999,560.00
12871	TRD	3,000,000.00	0.155	02/25/2021	06/25/2020	2,996,835.42	0.157	0.159	T BILL	2,999,700.00
12893	FAD	20,000,000.00	0.110	02/26/2021	07/29/2020	19,987,044.44	0.112	0.113	Federal Home Loan Discount	19,997,600.00
12782	FAD	10,000,000.00	0.130	03/01/2021	03/30/2020	9,987,866.67	0.132	0.133	Fed Agric Mtg Corp Discount	9,998,600.00
12793	FAD	3,000,000.00	0.200	03/02/2021	04/07/2020	2,994,516.67	0.203	0.205	Fed Natl Mtg Assoc Disc	2,999,580.00
12794	FAD	3,000,000.00	0.200	03/03/2021	04/07/2020	2,994,500.00	0.203	0.205	Fed Natl Mtg Assoc Disc	2,999,580.00
12795	FAD	3,000,000.00	0.200	03/04/2021	04/07/2020	2,994,483.33	0.203	0.205	Fed Natl Mtg Assoc Disc	2,999,550.00
12796	FAD	8,000,000.00	0.200	03/05/2021	04/07/2020	7,985,244.44	0.203	0.205	Fed Natl Mtg Assoc Disc	7,998,800.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12797	FAD	7,000,000.00	0.200	03/08/2021	04/08/2020	6,987,011.11	0.203	0.205	Fed Natl Mtg Assoc Disc	6,998,880.00
12798	FAD	3,000,000.00	0.200	03/09/2021	04/08/2020	2,994,416.67	0.203	0.205	Fed Natl Mtg Assoc Disc	2,999,520.00
12821	FAD	3,000,000.00	0.130	03/10/2021	04/22/2020	2,996,511.67	0.131	0.133	Federal Home Loan Discount	2,999,520.00
12915	FAD	3,000,000.00	0.090	03/11/2021	08/28/2020	2,998,537.50	0.091	0.093	Federal Home Loan Discount	2,999,520.00
12916	FAD	3,000,000.00	0.090	03/12/2021	08/28/2020	2,998,530.00	0.091	0.093	Federal Home Loan Discount	2,999,490.00
12862	FAD	10,000,000.00	0.190	03/15/2021	06/17/2020	9,985,697.22	0.193	0.195	Federal Home Loan Discount	9,998,300.00
12773	FAD	3,000,000.00	0.350	03/18/2021	03/19/2020	2,989,383.33	0.355	0.360	Federal Home Loan Discount	2,999,460.00
12774	FAD	8,000,000.00	0.350	03/19/2021	03/19/2020	7,971,611.11	0.355	0.360	Federal Home Loan Discount	7,998,560.00
12822	FAD	5,000,000.00	0.170	03/22/2021	04/23/2020	4,992,137.50	0.172	0.175	Fed Agric Mtg Corp Discount	4,999,050.00
12832	FAD	3,000,000.00	0.160	03/29/2021	04/30/2020	2,995,560.00	0.162	0.164	Federal Home Loan Discount	2,999,370.00
12833	FAD	3,000,000.00	0.160	03/30/2021	04/30/2020	2,995,546.67	0.162	0.164	Federal Home Loan Discount	2,999,370.00
12831	FAD	10,000,000.00	0.180	03/31/2021	04/29/2020	9,983,200.00	0.182	0.185	Federal Home Loan Discount	9,997,900.00
12834	FAD	8,000,000.00	0.160	03/31/2021	04/30/2020	7,988,088.89	0.162	0.164	Federal Home Loan Discount	7,998,320.00
12877	FAC	10,000,000.00	0.170	04/01/2021	07/01/2020	10,000,000.00	0.167	0.170	Fed Agric Mrg Corp (FarmerMac)	10,002,600.00
12493	FAC	10,000,000.00	1.770	04/05/2021	07/05/2019	9,983,600.00	1.840	1.866	Federal Farm Credit Bank	10,043,900.00
12716	FAC	5,000,000.00	1.600	04/09/2021	01/09/2020	5,000,000.00	1.578	1.600	Federal Farm Credit Bank	5,020,850.00
12805	FAD	60,000,000.00	0.300	04/12/2021	04/13/2020	59,818,000.00	0.304	0.309	Federal Home Loan Discount	59,985,600.00
12814	FAD	15,000,000.00	0.220	04/15/2021	04/15/2020	14,966,541.67	0.223	0.226	Federal Home Loan Discount	14,996,250.00
12835	FAD	15,000,000.00	0.140	04/15/2021	05/05/2020	14,979,875.00	0.142	0.144	Federal Home Loan Discount	14,996,250.00
12828	FAD	8,000,000.00	0.210	04/16/2021	04/28/2020	7,983,526.67	0.213	0.216	Federal Home Loan Discount	7,998,000.00
12829	FAD	5,000,000.00	0.210	04/19/2021	04/28/2020	4,989,616.67	0.213	0.216	Federal Home Loan Discount	4,998,700.00
12825	FAD	3,000,000.00	0.210	04/20/2021	04/24/2020	2,993,682.50	0.213	0.216	Federal Home Loan Discount	2,999,220.00
12917	FAD	3,000,000.00	0.090	04/21/2021	08/28/2020	2,998,230.00	0.091	0.092	Federal Home Loan Discount	2,999,190.00
12823	FAD	4,000,000.00	0.180	04/22/2021	04/24/2020	3,992,740.00	0.182	0.185	Federal Home Loan Discount	3,998,920.00
12844	FAD	3,500,000.00	0.140	04/23/2021	05/26/2020	3,495,481.11	0.142	0.144	Federal Home Loan Discount	3,499,055.00
12845	FAD	5,000,000.00	0.140	04/26/2021	05/27/2020	4,993,505.56	0.142	0.144	Federal Home Loan Discount	4,998,600.00
12846	FAD	3,000,000.00	0.140	04/27/2021	05/27/2020	2,996,091.67	0.142	0.144	Federal Home Loan Discount	2,999,160.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12847	FAD	3,000,000.00	0.140	04/28/2021	05/27/2020	2,996,080.00	0.142	0.144	Federal Home Loan Discount	2,999,160.00
12848	FAD	3,000,000.00	0.140	04/29/2021	05/27/2020	2,996,068.33	0.142	0.144	Federal Home Loan Discount	2,999,130.00
12842	FAD	26,000,000.00	0.120	04/30/2021	05/26/2020	25,970,620.00	0.121	0.123	Federal Home Loan Discount	25,992,460.00
12849	FAD	10,000,000.00	0.140	05/03/2021	05/29/2020	9,986,816.67	0.142	0.144	Federal Home Loan Discount	9,996,700.00
12919	FAD	3,000,000.00	0.090	05/04/2021	08/31/2020	2,998,155.00	0.090	0.092	Federal Home Loan Discount	2,999,010.00
12920	FAD	3,000,000.00	0.090	05/05/2021	08/31/2020	2,998,147.50	0.090	0.092	Federal Home Loan Discount	2,998,980.00
12836	FAD	4,000,000.00	0.150	05/06/2021	05/08/2020	3,993,950.00	0.152	0.154	Federal Home Loan Discount	3,998,640.00
12921	FAD	5,000,000.00	0.090	05/07/2021	09/01/2020	4,996,900.00	0.090	0.092	Federal Home Loan Discount	4,998,300.00
12930	FAD	3,000,000.00	0.080	05/10/2021	09/25/2020	2,998,486.67	0.080	0.081	Federal Home Loan Discount	2,998,950.00
12931	FAD	3,000,000.00	0.080	05/11/2021	09/25/2020	2,998,480.00	0.080	0.081	Federal Home Loan Discount	2,998,950.00
12932	FAD	5,000,000.00	0.080	05/12/2021	09/25/2020	4,997,455.56	0.080	0.081	Federal Home Loan Discount	4,998,200.00
12878	FAD	3,000,000.00	0.130	05/13/2021	07/02/2020	2,996,587.50	0.132	0.133	Fed Natl Mtg Assoc Disc	2,998,920.00
12855	FAD	8,000,000.00	0.120	05/14/2021	06/15/2020	7,991,120.00	0.121	0.123	Federal Home Loan Discount	7,997,120.00
12459	FAC	5,000,000.00	2.250	05/17/2021	05/17/2019	4,998,650.00	2.232	2.263	Federal Farm Credit Bank	5,041,500.00
12935	FAD	3,000,000.00	0.070	05/18/2021	10/07/2020	2,998,699.17	0.070	0.071	Federal Home Loan Discount	2,998,890.00
12933	FAD	5,000,000.00	0.080	05/19/2021	09/25/2020	4,997,377.78	0.080	0.081	Federal Home Loan Discount	4,998,150.00
12929	FAD	3,000,000.00	0.090	05/20/2021	09/22/2020	2,998,200.00	0.090	0.092	Federal Home Loan Discount	2,998,860.00
12936	FAD	3,000,000.00	0.070	05/21/2021	10/07/2020	2,998,681.67	0.070	0.071	Federal Home Loan Discount	2,998,860.00
12923	FAD	3,000,000.00	0.100	05/24/2021	09/08/2020	2,997,850.00	0.101	0.102	Federal Home Loan Discount	2,998,830.00
12924	FAD	3,000,000.00	0.100	05/25/2021	09/08/2020	2,997,841.67	0.101	0.102	Federal Home Loan Discount	2,998,830.00
12925	FAD	3,000,000.00	0.100	05/27/2021	09/08/2020	2,997,825.00	0.101	0.102	Federal Home Loan Discount	2,998,800.00
12955	FAD	25,000,000.00	0.105	05/28/2021	10/20/2020	24,983,958.33	0.106	0.107	Federal Home Loan Discount	24,990,000.00
12851	FAD	5,000,000.00	0.180	06/01/2021	06/04/2020	4,990,950.00	0.182	0.185	Fed Agric Mtg Corp Discount	4,997,950.00
12913	FAD	5,000,000.00	0.090	06/01/2021	08/27/2020	4,996,525.00	0.091	0.092	Federal Home Loan Discount	4,997,950.00
12856	FAD	7,000,000.00	0.120	06/02/2021	06/15/2020	6,991,786.67	0.121	0.123	Federal Home Loan Discount	6,997,130.00
12914	FAD	4,551,000.00	0.110	06/03/2021	08/28/2020	4,547,120.27	0.111	0.113	Federal Home Loan Discount	4,549,088.58
12857	FAD	8,000,000.00	0.170	06/04/2021	06/15/2020	7,986,626.67	0.172	0.174	Federal Home Loan Bank	7,996,640.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12858	FAD	3,000,000.00	0.170	06/07/2021	06/15/2020	2,994,942.50	0.172	0.174	Federal Home Loan Discount	2,998,710.00
12859	FAD	3,000,000.00	0.170	06/08/2021	06/15/2020	2,994,928.33	0.172	0.174	Federal Home Loan Discount	2,998,710.00
12943	FAD	3,000,000.00	0.080	06/09/2021	10/09/2020	2,998,380.00	0.081	0.082	Federal Home Loan Discount	2,998,710.00
12959	FAD	3,000,000.00	0.070	06/10/2021	10/23/2020	2,998,658.33	0.070	0.071	Federal Home Loan Discount	2,998,680.00
12860	FAD	8,000,000.00	0.170	06/11/2021	06/15/2020	7,986,362.22	0.172	0.174	Federal Home Loan Discount	7,996,480.00
12879	FAD	8,000,000.00	0.130	06/14/2021	07/06/2020	7,990,091.11	0.132	0.133	Fed Natl Mtg Assoc Disc	7,996,400.00
13023	FAD	10,000,000.00	0.060	06/15/2021	12/07/2020	9,996,833.33	0.060	0.061	Federal Home Loan Discount	9,995,500.00
12880	FAD	3,000,000.00	0.130	06/15/2021	07/06/2020	2,996,273.33	0.131	0.133	Fed Natl Mtg Assoc Disc	2,998,650.00
12881	FAD	3,000,000.00	0.130	06/16/2021	07/06/2020	2,996,262.50	0.131	0.133	Fed Natl Mtg Assoc Disc	2,998,650.00
12864	FAD	3,000,000.00	0.180	06/17/2021	06/22/2020	2,994,600.00	0.182	0.185	Federal Home Loan Discount	2,998,620.00
12938	FAD	5,000,000.00	0.080	06/18/2021	10/08/2020	4,997,188.89	0.081	0.082	Federal Home Loan Discount	4,997,700.00
12939	FAD	3,000,000.00	0.080	06/21/2021	10/08/2020	2,998,293.33	0.081	0.082	Federal Home Loan Discount	2,998,590.00
12940	FAD	3,000,000.00	0.080	06/22/2021	10/08/2020	2,998,286.67	0.081	0.082	Federal Home Loan Discount	2,998,590.00
12941	FAD	5,000,000.00	0.080	06/23/2021	10/08/2020	4,997,133.33	0.081	0.082	Federal Home Loan Discount	4,997,650.00
12944	FAD	5,000,000.00	0.080	06/24/2021	10/09/2020	4,997,133.33	0.081	0.082	Federal Home Loan Discount	4,997,650.00
12904	FAD	19,606,000.00	0.115	06/25/2021	08/18/2020	19,586,521.98	0.116	0.118	Federal Home Loan Discount	19,596,589.12
12903	FAD	10,000,000.00	0.115	06/28/2021	08/17/2020	9,989,937.50	0.116	0.118	Federal Home Loan Discount	9,995,100.00
12948	FAD	3,000,000.00	0.080	06/28/2021	10/14/2020	2,998,286.67	0.081	0.082	Federal Home Loan Discount	2,998,530.00
12872	FAC	5,000,000.00	0.125	06/29/2021	06/29/2020	4,997,250.00	0.177	0.180	Federal Home Loan Bank	5,000,450.00
12937	FAD	5,000,000.00	0.080	06/30/2021	10/07/2020	4,997,044.44	0.081	0.082	Federal Home Loan Discount	4,997,550.00
12947	FAD	12,000,000.00	0.080	07/01/2021	10/14/2020	11,993,066.67	0.081	0.082	Federal Home Loan Discount	11,994,120.00
12954	FAD	6,000,000.00	0.080	07/02/2021	10/20/2020	5,996,600.00	0.081	0.082	Federal Home Loan Discount	5,997,000.00
12960	FAD	3,000,000.00	0.080	07/06/2021	10/23/2020	2,998,293.33	0.081	0.082	Federal Home Loan Discount	2,998,470.00
12965	FAD	3,000,000.00	0.070	07/07/2021	10/29/2020	2,998,535.83	0.070	0.071	Federal Home Loan Discount	2,998,470.00
12966	FAD	3,000,000.00	0.070	07/08/2021	10/29/2020	2,998,530.00	0.070	0.071	Federal Home Loan Discount	2,998,470.00
12928	FAD	10,000,000.00	0.090	07/09/2021	09/22/2020	9,992,750.00	0.091	0.092	Federal Home Loan Discount	9,994,800.00
12918	FAD	5,000,000.00	0.090	07/12/2021	08/28/2020	4,996,025.00	0.091	0.092	Federal Home Loan Discount	4,997,400.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12967	FAD	3,000,000.00	0.070	07/13/2021	10/29/2020	2,998,500.83	0.070	0.071	Federal Home Loan Discount	2,998,410.00
12968	FAD	3,000,000.00	0.070	07/15/2021	10/29/2020	2,998,489.17	0.070	0.071	Federal Home Loan Discount	2,998,410.00
12969	FAD	3,000,000.00	0.060	07/16/2021	11/02/2020	2,998,720.00	0.060	0.061	Federal Home Loan Discount	2,998,380.00
12970	FAD	3,000,000.00	0.060	07/19/2021	11/02/2020	2,998,705.00	0.060	0.061	Federal Home Loan Discount	2,998,380.00
12971	FAD	3,000,000.00	0.060	07/20/2021	11/02/2020	2,998,700.00	0.060	0.061	Federal Home Loan Discount	2,998,350.00
12972	FAD	3,000,000.00	0.060	07/22/2021	11/02/2020	2,998,690.00	0.060	0.061	Federal Home Loan Discount	2,998,350.00
12956	FAD	8,000,000.00	0.080	07/23/2021	10/20/2020	7,995,093.33	0.081	0.082	Federal Home Loan Discount	7,995,520.00
12961	FAD	7,000,000.00	0.080	07/26/2021	10/26/2020	6,995,753.33	0.081	0.082	Federal Home Loan Discount	6,996,080.00
12826	FAC	5,000,000.00	0.250	07/27/2021	04/27/2020	4,999,350.00	0.256	0.260	Federal Farm Credit Bank	5,004,150.00
13024	FAD	75,000,000.00	0.065	07/28/2021	12/08/2020	74,968,583.34	0.065	0.066	Federal Home Loan Discount	74,957,250.00
12912	FAD	10,000,000.00	0.100	07/30/2021	08/26/2020	9,990,611.11	0.101	0.102	Federal Home Loan Discount	9,994,300.00
12949	FAD	5,000,000.00	0.080	08/02/2021	10/15/2020	4,996,766.67	0.081	0.082	Federal Home Loan Discount	4,997,100.00
12978	FAD	3,000,000.00	0.060	08/03/2021	11/09/2020	2,998,665.00	0.060	0.061	Federal Home Loan Discount	2,998,230.00
12979	FAD	3,000,000.00	0.060	08/04/2021	11/09/2020	2,998,660.00	0.060	0.061	Federal Home Loan Discount	2,998,230.00
12985	FAD	3,000,000.00	0.060	08/05/2021	11/13/2020	2,998,675.00	0.060	0.061	Federal Home Loan Discount	2,998,230.00
12934	FAD	10,000,000.00	0.080	08/06/2021	09/28/2020	9,993,066.67	0.081	0.082	Federal Home Loan Discount	9,994,100.00
12962	FAD	7,000,000.00	0.080	08/09/2021	10/27/2020	6,995,551.11	0.081	0.082	Federal Home Loan Discount	6,995,800.00
12974	FAD	5,000,000.00	0.060	08/10/2021	11/03/2020	4,997,666.67	0.060	0.061	Federal Home Loan Discount	4,996,950.00
12982	FAD	4,000,000.00	0.060	08/11/2021	11/12/2020	3,998,186.67	0.060	0.061	Federal Home Loan Discount	3,997,560.00
12837	FAC	5,000,000.00	0.160	08/12/2021	05/12/2020	4,998,450.00	0.182	0.184	Federal Farm Credit Bank	5,002,300.00
12983	FAD	5,000,000.00	0.060	08/13/2021	11/13/2020	4,997,725.00	0.060	0.061	Federal Home Loan Discount	4,996,950.00
12986	FAD	3,000,000.00	0.060	08/16/2021	11/13/2020	2,998,620.00	0.060	0.061	Federal Home Loan Discount	2,998,140.00
12989	FAD	3,500,000.00	0.070	08/17/2021	11/16/2020	3,498,135.28	0.070	0.071	Federal Home Loan Discount	3,497,830.00
12988	FAD	4,000,000.00	0.060	08/18/2021	11/16/2020	3,998,166.67	0.060	0.061	Federal Home Loan Discount	3,997,480.00
12992	FAD	3,000,000.00	0.080	08/19/2021	11/18/2020	2,998,173.33	0.080	0.082	Federal Home Loan Discount	2,998,110.00
12905	FAC	5,000,000.00	0.125	08/20/2021	08/20/2020	5,000,000.00	0.123	0.125	Federal Home Loan Bank	5,000,300.00
12991	FAD	4,000,000.00	0.080	08/20/2021	11/17/2020	3,997,546.67	0.080	0.082	Federal Home Loan Discount	3,997,480.00

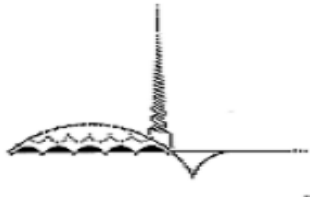
INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12976	FAD	7,000,000.00	0.060	08/23/2021	11/05/2020	6,996,605.00	0.060	0.061	Federal Home Loan Discount	6,995,520.00
12993	FAD	3,000,000.00	0.080	08/24/2021	11/18/2020	2,998,140.00	0.080	0.082	Federal Home Loan Discount	2,998,080.00
12990	FAD	5,000,000.00	0.070	08/25/2021	11/17/2020	4,997,268.06	0.070	0.071	Federal Home Loan Discount	4,996,750.00
12911	FAC	5,000,000.00	0.125	08/26/2021	08/26/2020	4,999,660.00	0.130	0.131	Federal Home Loan Bank	5,002,300.00
12946	FAD	18,000,000.00	0.080	08/27/2021	10/13/2020	17,987,280.00	0.081	0.082	Federal Home Loan Discount	17,988,300.00
12963	FAD	9,000,000.00	0.080	08/30/2021	10/28/2020	8,993,880.00	0.081	0.082	Federal Home Loan Discount	8,994,060.00
12996	FAD	18,000,000.00	0.060	08/31/2021	11/19/2020	17,991,450.00	0.060	0.061	Federal Home Loan Discount	17,988,120.00
12997	FAD	10,000,000.00	0.060	09/01/2021	11/19/2020	9,995,233.33	0.060	0.061	Federal Home Loan Discount	9,992,700.00
13017	FAD	3,000,000.00	0.060	09/02/2021	12/07/2020	2,998,655.00	0.060	0.061	Federal Home Loan Discount	2,997,780.00
12942	FAD	12,000,000.00	0.080	09/03/2021	10/08/2020	11,991,200.00	0.081	0.082	Federal Home Loan Discount	11,991,120.00
13022	FAD	5,000,000.00	0.060	09/07/2021	12/07/2020	4,997,716.67	0.060	0.061	Federal Home Loan Discount	4,996,250.00
12994	FAD	4,000,000.00	0.080	09/08/2021	11/18/2020	3,997,386.67	0.080	0.082	Federal Home Loan Discount	3,997,000.00
13020	FAD	3,000,000.00	0.060	09/09/2021	12/07/2020	2,998,620.00	0.060	0.061	Federal Home Loan Discount	2,997,720.00
12927	FAC	5,000,000.00	0.125	09/10/2021	09/10/2020	4,999,650.00	0.130	0.132	Federal Home Loan Bank	5,000,000.00
13018	FAD	3,000,000.00	0.060	09/13/2021	12/07/2020	2,998,600.00	0.060	0.061	Federal Home Loan Discount	2,997,690.00
13019	FAD	3,000,000.00	0.060	09/14/2021	12/07/2020	2,998,595.00	0.060	0.061	Federal Home Loan Discount	2,997,690.00
12951	FAD	3,000,000.00	0.115	09/15/2021	10/19/2020	2,996,827.92	0.116	0.118	Federal Home Loan Discount	2,997,660.00
11877	MC1	42,000.00	3.560	09/15/2021	09/15/2017	42,000.00	3.511	3.560	MARIN COUNTY	42,000.00
12952	FAD	3,000,000.00	0.115	09/16/2021	10/19/2020	2,996,818.33	0.116	0.118	Federal Home Loan Discount	2,997,660.00
12540	FAC	5,000,000.00	1.625	09/17/2021	09/17/2019	4,992,500.00	1.678	1.701	Federal Farm Credit Bank	5,055,350.00
12953	FAD	7,000,000.00	0.115	09/20/2021	10/19/2020	6,992,486.67	0.116	0.118	Federal Home Loan Discount	6,994,470.00
13021	FAD	3,000,000.00	0.060	09/21/2021	12/07/2020	2,998,560.00	0.060	0.061	Federal Home Loan Discount	2,997,630.00
13030	FAD	3,000,000.00	0.065	09/22/2021	12/10/2020	2,998,450.83	0.065	0.066	Federal Home Loan Discount	2,997,600.00
13031	FAD	3,000,000.00	0.065	09/23/2021	12/10/2020	2,998,445.42	0.065	0.066	Federal Home Loan Discount	2,997,600.00
13032	FAD	3,000,000.00	0.065	09/24/2021	12/10/2020	2,998,440.00	0.065	0.066	Federal Home Loan Discount	2,997,600.00
13033	FAD	3,000,000.00	0.065	09/27/2021	12/10/2020	2,998,423.75	0.065	0.066	Federal Home Loan Discount	2,997,570.00
13034	FAD	3,000,000.00	0.065	09/28/2021	12/10/2020	2,998,418.33	0.065	0.066	Federal Home Loan Discount	2,997,540.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
13035	FAD	3,000,000.00	0.065	09/29/2021	12/10/2020	2,998,412.92	0.065	0.066	Federal Home Loan Discount	2,997,540.00
12995	FAD	21,000,000.00	0.080	09/30/2021	11/19/2020	20,985,300.00	0.081	0.082	Federal Home Loan Bank	20,982,780.00
12981	FAD	15,000,000.00	0.060	10/01/2021	11/10/2020	14,991,875.00	0.060	0.061	Federal Home Loan Discount	14,987,700.00
12964	FAD	7,000,000.00	0.080	10/04/2021	10/28/2020	6,994,695.56	0.081	0.082	Federal Home Loan Discount	6,994,190.00
13036	FAD	3,000,000.00	0.065	10/05/2021	12/11/2020	2,998,385.83	0.065	0.066	Federal Home Loan Discount	2,997,480.00
13037	FAD	3,000,000.00	0.065	10/06/2021	12/11/2020	2,998,380.42	0.065	0.066	Federal Home Loan Discount	2,997,480.00
13038	FAD	3,000,000.00	0.065	10/07/2021	12/11/2020	2,998,375.00	0.065	0.066	Federal Home Loan Discount	2,997,480.00
13039	FAD	3,000,000.00	0.065	10/08/2021	12/11/2020	2,998,369.58	0.065	0.066	Federal Home Loan Discount	2,997,450.00
13040	FAD	3,000,000.00	0.065	10/12/2021	12/11/2020	2,998,347.92	0.065	0.066	Federal Home Loan Discount	2,997,420.00
12945	FAD	3,000,000.00	0.120	10/13/2021	10/13/2020	2,996,350.00	0.121	0.123	Federal Home Loan Discount	2,997,420.00
12958	FAD	4,000,000.00	0.080	10/14/2021	10/22/2020	3,996,826.67	0.081	0.082	Federal Home Loan Discount	3,996,560.00
12957	FAD	8,000,000.00	0.080	10/15/2021	10/22/2020	7,993,635.56	0.081	0.082	Federal Home Loan Discount	7,993,040.00
13026	FAD	8,000,000.00	0.065	10/18/2021	12/09/2020	7,995,478.89	0.065	0.066	Federal Home Loan Discount	7,992,960.00
12950	FAC	5,000,000.00	0.125	10/19/2021	10/19/2020	4,999,660.00	0.130	0.131	Federal Home Loan Bank	5,001,350.00
13041	FAD	5,000,000.00	0.065	10/20/2021	12/11/2020	4,997,174.31	0.065	0.066	Federal Home Loan Discount	4,995,600.00
13001	FAD	3,000,000.00	0.050	10/21/2021	11/20/2020	2,998,604.17	0.050	0.051	Federal Home Loan Discount	2,997,330.00
13046	FAD	3,000,000.00	0.070	10/22/2021	12/15/2020	2,998,185.83	0.070	0.071	Federal Home Loan Discount	2,997,330.00
13002	FAD	3,000,000.00	0.050	10/25/2021	11/20/2020	2,998,587.50	0.050	0.051	Federal Home Loan Discount	2,997,300.00
13047	FAD	3,000,000.00	0.070	10/26/2021	12/15/2020	2,998,162.50	0.070	0.071	Federal Home Loan Discount	2,997,300.00
13003	FAD	5,000,000.00	0.050	10/27/2021	11/20/2020	4,997,631.94	0.050	0.051	Federal Home Loan Discount	4,995,500.00
13048	FAD	3,000,000.00	0.070	10/28/2021	12/15/2020	2,998,150.83	0.070	0.071	Federal Home Loan Discount	2,997,270.00
12876	FAC	20,000,000.00	0.180	10/29/2021	07/01/2020	20,000,000.00	0.177	0.180	Fed Agric Mrg Corp (FarmerMac)	20,014,000.00
12975	FAD	5,000,000.00	0.060	10/29/2021	11/04/2020	4,997,008.33	0.060	0.061	Federal Home Loan Discount	4,995,450.00
12973	FAD	5,000,000.00	0.120	11/01/2021	11/03/2020	4,993,950.00	0.121	0.123	Federal Farm Credit Bank Disc	4,995,400.00
13000	FAD	10,000,000.00	0.060	11/01/2021	11/19/2020	9,994,216.67	0.060	0.061	Federal Home Loan Discount	9,990,800.00
12998	FAD	10,000,000.00	0.060	11/02/2021	11/19/2020	9,994,200.00	0.060	0.061	Federal Home Loan Discount	9,990,800.00
12999	FAD	8,000,000.00	0.060	11/05/2021	11/19/2020	7,995,320.00	0.060	0.061	Federal Home Loan Discount	7,992,560.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
13025	FAD	3,000,000.00	0.070	11/08/2021	12/09/2020	2,998,051.67	0.070	0.071	Federal Home Loan Discount	2,997,180.00
13029	FAD	3,000,000.00	0.070	11/09/2021	12/09/2020	2,998,045.83	0.070	0.071	Federal Home Loan Discount	2,997,180.00
13028	FAD	3,000,000.00	0.070	11/10/2021	12/09/2020	2,998,040.00	0.070	0.071	Federal Home Loan Discount	2,997,150.00
12984	FAD	5,000,000.00	0.120	11/12/2021	11/13/2020	4,993,933.33	0.121	0.123	Federal Farm Credit Bank Disc	4,995,250.00
13027	FAD	3,000,000.00	0.070	11/12/2021	12/09/2020	2,998,028.33	0.070	0.071	Federal Home Loan Discount	2,997,150.00
13006	FAD	8,000,000.00	0.050	11/15/2021	11/24/2020	7,996,044.44	0.050	0.051	Federal Home Loan Discount	7,992,320.00
13012	FAD	3,000,000.00	0.090	11/16/2021	12/02/2020	2,997,382.50	0.091	0.092	Federal Home Loan Discount	2,997,090.00
13013	FAD	4,000,000.00	0.090	11/17/2021	12/02/2020	3,996,500.00	0.091	0.092	Federal Home Loan Discount	3,996,120.00
13014	FAD	3,000,000.00	0.090	11/18/2021	12/02/2020	2,997,367.50	0.091	0.092	Federal Home Loan Discount	2,997,090.00
13015	FAD	4,000,000.00	0.090	11/19/2021	12/02/2020	3,996,480.00	0.091	0.092	Federal Home Loan Discount	3,996,120.00
13007	FAD	3,000,000.00	0.050	11/22/2021	11/24/2020	2,998,487.50	0.050	0.051	Federal Home Loan Discount	2,997,060.00
13008	FAD	9,000,000.00	0.050	11/24/2021	11/24/2020	8,995,437.50	0.050	0.051	Federal Home Loan Discount	8,991,090.00
13016	FAD	8,000,000.00	0.090	11/24/2021	12/02/2020	7,992,860.00	0.091	0.092	Federal Home Loan Discount	7,992,080.00
12910	FAC	10,000,000.00	0.140	11/29/2021	08/25/2020	10,000,000.00	0.138	0.140	Fed Agric Mrg Corp (FarmerMac)	10,001,900.00
13009	FAC	5,000,000.00	0.100	11/30/2021	11/30/2020	4,999,675.00	0.105	0.106	Federal Farm Credit Bank	5,000,200.00
13010	FAD	15,000,000.00	0.070	11/30/2021	11/30/2020	14,989,354.17	0.071	0.071	Federal Home Loan Discount	14,984,850.00
13011	FAC	10,000,000.00	0.125	12/01/2021	12/01/2020	10,000,000.00	0.123	0.125	Fed Agric Mrg Corp (FarmerMac)	10,000,100.00
13056	FAD	8,000,000.00	0.070	12/10/2021	12/28/2020	7,994,602.22	0.070	0.071	Federal Home Loan Discount	7,992,480.00
13055	FAD	4,000,000.00	0.070	12/13/2021	12/28/2020	3,997,277.78	0.071	0.071	Federal Home Loan Discount	3,996,200.00
13042	FAC	5,000,000.00	0.090	12/14/2021	12/14/2020	4,999,685.00	0.094	0.096	Federal Home Loan Bank	4,999,600.00
13045	FAD	50,000,000.00	0.085	12/15/2021	12/15/2020	49,956,909.72	0.086	0.087	Federal Home Loan Discount	49,947,500.00
13054	FAD	50,000,000.00	0.070	12/15/2021	12/22/2020	49,965,194.44	0.071	0.071	Federal Home Loan Discount	49,947,500.00
13057	FAD	10,000,000.00	0.070	12/15/2021	12/30/2020	9,993,194.44	0.071	0.071	Federal Home Loan Discount	9,989,500.00
13049	FAC	5,000,000.00	0.090	12/16/2021	12/16/2020	4,999,940.00	0.089	0.091	Federal Home Loan Bank	4,999,400.00
13051	FAD	8,000,000.00	0.050	12/20/2021	12/21/2020	7,995,955.56	0.050	0.051	Federal Home Loan Discount	7,991,440.00
13052	FAD	4,000,000.00	0.050	12/21/2021	12/21/2020	3,997,972.22	0.050	0.051	Federal Home Loan Discount	3,995,720.00
12041	MC1	100,000.00	3.560	02/01/2022	02/13/2018	100,117.04	3.507	3.555	MARIN COUNTY	100,117.04

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
11738	RRP	348,149.12	4.500	02/28/2022	03/01/2017	348,149.12	4.438	4.500	MARIN COUNTY	348,149.12
12770	FAC	5,000,000.00	0.625	03/18/2022	03/18/2020	5,000,000.00	0.616	0.625	Federal Farm Credit Bank	5,029,050.00
12840	FAC	5,000,000.00	0.300	05/17/2022	05/15/2020	5,000,000.00	0.295	0.299	Fed Home Ln Mtg Corp	5,000,300.00
12843	FAC	5,000,000.00	0.270	05/26/2022	05/26/2020	5,000,000.00	0.266	0.270	Fed Home Ln Mtg Corp	5,001,400.00
12873	FAC	5,000,000.00	0.300	06/30/2022	06/30/2020	5,000,000.00	0.295	0.300	Fed Home Ln Mtg Corp	5,000,650.00
12884	FAC	5,000,000.00	0.250	07/20/2022	07/20/2020	5,000,000.00	0.246	0.250	Fed Home Ln Mtg Corp	5,001,100.00
12891	FAC	5,000,000.00	0.250	07/28/2022	07/28/2020	5,000,000.00	0.246	0.250	Fed Home Ln Mtg Corp	5,001,350.00
12894	FAC	5,000,000.00	0.250	07/29/2022	07/29/2020	5,000,000.00	0.246	0.250	Fed Home Ln Mtg Corp	5,000,250.00
12902	FAC	5,000,000.00	0.220	08/11/2022	08/11/2020	5,000,000.00	0.216	0.220	Fed Home Ln Mtg Corp	4,999,750.00
11869	RRP	981,129.53	4.500	09/01/2022	09/01/2017	981,129.53	4.438	4.500	MARIN COUNTY	981,129.53
11878	MC1	40,000.00	3.648	09/15/2022	09/15/2017	40,000.00	3.598	3.648	MARIN COUNTY	40,000.00
12883	FAC	5,000,000.00	0.300	10/14/2022	07/14/2020	5,000,000.00	0.295	0.300	Fed Home Ln Mtg Corp	5,001,550.00
12892	FAC	5,000,000.00	0.300	10/28/2022	07/28/2020	5,000,000.00	0.295	0.300	Fed Home Ln Mtg Corp	5,001,300.00
12977	FAC	5,000,000.00	0.200	11/21/2022	11/06/2020	5,000,000.00	0.197	0.199	Fed Agric Mrg Corp (FarmerMac)	5,003,350.00
13004	FAC	5,000,000.00	0.125	11/23/2022	11/23/2020	4,996,500.00	0.157	0.160	Federal Farm Credit Bank	4,998,700.00
13005	FAC	5,000,000.00	0.190	11/23/2022	11/23/2020	5,000,000.00	0.187	0.190	Fed Home Ln Mtg Corp	5,001,550.00
12662	RRP	203,419.75	3.500	12/05/2022	12/05/2019	203,419.75	3.452	3.500	MARIN COUNTY	203,419.75
13044	FAC	5,000,000.00	0.200	12/15/2022	12/15/2020	5,000,000.00	0.197	0.200	Fed Home Ln Mtg Corp	5,004,450.00
13050	FAC	5,000,000.00	0.200	12/16/2022	12/16/2020	5,000,000.00	0.197	0.200	Fed Home Ln Mtg Corp	5,000,550.00
13053	FAC	6,000,000.00	0.180	12/22/2022	12/22/2020	6,000,000.00	0.177	0.180	Fed Agric Mrg Corp (FarmerMac)	5,998,320.00
12711	FAC	5,000,000.00	1.750	01/06/2023	01/06/2020	5,000,000.00	1.726	1.750	Fed Agric Mrg Corp (FarmerMac)	5,000,500.00
12730	FAC	5,000,000.00	1.700	01/27/2023	01/27/2020	4,997,500.00	1.693	1.717	Fed Natl Mtg Assoc	5,004,400.00
12042	MC1	100,000.00	3.648	02/01/2023	02/13/2018	100,119.93	3.593	3.643	MARIN COUNTY	100,119.93
13043	FAC	5,000,000.00	0.220	03/14/2023	12/14/2020	5,000,000.00	0.216	0.220	Fed Home Ln Mtg Corp	4,998,000.00
12980	RRP	400,000.00	4.000	11/01/2025	11/01/2020	400,000.00	3.945	4.000	MARIN COUNTY	400,000.00

1,694,701,329.64	**1,692,831,828.27**		**1,694,210,904.38**
AMORTIZATION & ACCRETION OF PREMIUMS & DISCOUNTS	**1,987.27**	ACCRUED INTEREST DISCOUNT INVESTMENTS	
1,694,701,329.64	**1,692,833,815.54**		**1,694,210,904.38**



TREASURER DIVISION - DEPARTMENT OF FINANCE
PORTFOLIO SUMMARY REPORT - OPERATING FUNDS
COUNTY OF MARIN, SCHOOLS & SPECIAL DISTRICTS
December 31, 2020

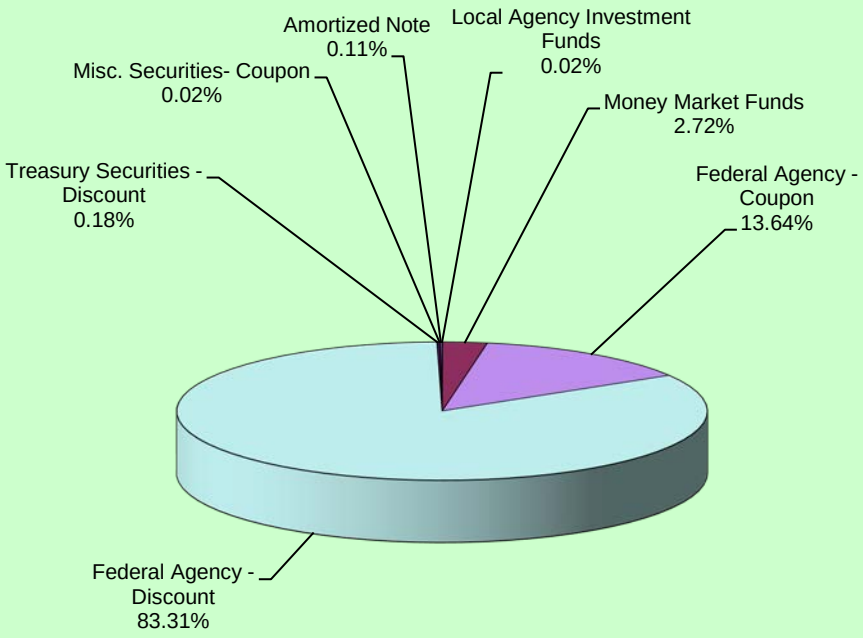
DESCRIPTION	ENDING BALANCE December 31, 2020	AVERAGE BALANCE December 31, 2020	WEIGHTED AVERAGE DAYS TO MATURITY	ANNUALIZED YIELD December 31, 2020	YIELD December 31, 2020
LOCAL AGENCY INVESTMENT FUNDS	$254,831.46	$254,831.46	1	0.540	0.540
MONEY MARKET FUNDS	$45,974,799.78	$68,426,412.68	1	0.015	0.010
FEDERAL AGENCY ISSUES - COUPON	$230,962,070.00	$218,855,994.39	397	0.490	0.445
FEDERAL AGENCY ISSUES - DISCOUNT	$1,410,328,241.17	$1,378,000,350.34	183	0.177	0.150
TREASURY SECURITIES - COUPON					
TREASURY SECURITIES - DISCOUNT	$2,996,835.42	$2,996,835.42	55	0.157	0.159
MISC SECURITIES - COUPON	$382,352.04	$1,375,548.39	404	3.170	3.573
AMORTIZED NOTE	$1,932,698.40	$1,945,160.37	824	4.661	4.291
TOTALS & AVERAGES	$1,692,831,828.27	$1,671,855,133.05	208	0.219%	0.192%

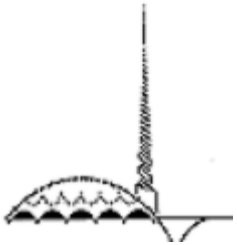
The Local Agency Investment Funds is an open ended account and is not included in the total weighted days to maturity.

Treasurer Division - Department of Finance
Portfolio Yield Report - Operating Funds
County of Marin, Schools & Special Districts
December 31, 2020

INVESTMENT HOLDINGS	BOOK VALUE	12/31/20
Local Agency Investment Funds	$254,831.46	0.540%
Money Market Funds	$45,974,799.78	0.010%
Federal Agency - Coupon	$230,962,070.00	0.445%
Federal Agency - Discount	$1,410,328,241.17	0.150%
Treasury Securities - Discount	$2,996,835.42	0.159%
Misc. Securities- Coupon	$382,352.04	3.573%
Amortized Note	$1,932,698.40	4.291%
TOTAL	$1,692,831,828.27	0.192%

PORTFOLIO ALLOCATION





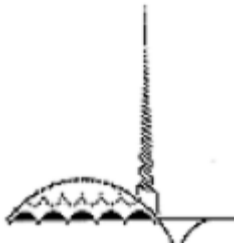
TREASURER DIVISION - DEPARTMENT OF FINANCE

REPORT OF INVESTMENTS - NON-OPERATING FUNDS

CHILDREN & FAMILIES COMMISSION

December 31, 2020

INVESTMENT #	TYPE	FACE VALUE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
101	LA2	105,845.15	/ /	/ /	105,845.15	0.532	0.540	LOCAL AGENCY INVESTMENT FUND	105,845.15
		105,845.15			**105,845.15**				**105,845.15**



TREASURER DIVISION - DEPARTMENT OF FINANCE

REPORT OF INVESTMENTS - NON-OPERATING FUNDS

SAN RAFAEL SCHOOLS

December 31, 2020

INVESTMENT #	TYPE	FACE VALUE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
687	LA1	0.00	/ /	/ /	0.00	5.181	5.253	LOCAL AGENCY INVESTMENT FUND	0.00
746	LA1	458,486.37	/ /	/ /	458,486.37	0.532	0.540	LOCAL AGENCY INVESTMENT FUND	458,486.37
		458,486.37			**458,486.37**				**458,486.37**
AMORTIZATION & ACCRETION OF PREMIUMS & DISCOUNTS					-0-				
		458,486.37			**458,486.37**				**458,486.37**

Agenda Item 6

	Account classifications selected									Field ranges selected	
	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI RANGE
1.	-	- -		. -	-	-	-	-	-		
2.	-	- -		. -	-	-	-	-	-		
3.	-	- -		. -	-	-	-	-	-		
4.	-	- -		. -	-	-	-	-	-		
5.	-	- -		. -	-	-	-	-	-		
6.	-	- -		. -	-	-	-	-	-		
7.	-	- -		. -	-	-	-	-	-		
8.	-	- -		. -	-	-	-	-	-		
9.	-	- -		. -	-	-	-	-	-		
10.	-	- -		. -	-	-	-	-	-		

Sort / Rollup on : FUND
Restricted Field : 02 RESOURCE
Separation Option : No Separation of Restricted and UnRestricted
Extraction Type : Restricted and UnRestricted
Starting Budget : Working
Budget Transfers : N = Not included
GL Transactions : Approved Only
Pre-Encumbrances : Included
Account Description: Not Shown
Detail sort : Date
Detail Line Format : 1

Report prepared : 02/25/2021 09:38:17

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8011	LCFF STATE AID-CURR YEAR						
			BALANCE FORWARD	02/01/2021	99,155.00	41,358.00	0.00	57,797.00
	** NO ACTIVITY THIS PERIOD **						
**** 58.3%			ENDING BALANCE	02/25/2021	99,155.00	41,358.00	0.00	57,797.00
8012	EDUCATION PROTECTION ACCOUNT						
			BALANCE FORWARD	02/01/2021	14,269.00	12,200.00	0.00	2,069.00
	** NO ACTIVITY THIS PERIOD **						
**** 14.5%			ENDING BALANCE	02/25/2021	14,269.00	12,200.00	0.00	2,069.00
8021	HOMEOWNERS EXEMPTION						
			BALANCE FORWARD	02/01/2021	347.00	214.81	0.00	132.19
	** NO ACTIVITY THIS PERIOD **						
**** 38.1%			ENDING BALANCE	02/25/2021	347.00	214.81	0.00	132.19
8041	SECURED TAX ROLLS						
			BALANCE FORWARD	02/01/2021	61,711.00	37,962.51	0.00	23,748.49
	** NO ACTIVITY THIS PERIOD **						
**** 38.5%			ENDING BALANCE	02/25/2021	61,711.00	37,962.51	0.00	23,748.49
8042	UNSECURED ROLL TAXES						
			BALANCE FORWARD	02/01/2021	1,757.00	1,825.27	0.00	68.27-
	** NO ACTIVITY THIS PERIOD **						
****OVERDRAWN			ENDING BALANCE	02/25/2021	1,757.00	1,825.27	0.00	68.27-
8043	PRIOR YEARS TAXES						
			BALANCE FORWARD	02/01/2021	249.00	149.18	0.00	99.82
	** NO ACTIVITY THIS PERIOD **						
**** 40.1%			ENDING BALANCE	02/25/2021	249.00	149.18	0.00	99.82
8044	SUPPLEMENTAL TAXES						
			BALANCE FORWARD	02/01/2021	4,291.00	1,767.18	0.00	2,523.82
	** NO ACTIVITY THIS PERIOD **						
**** 58.8%			ENDING BALANCE	02/25/2021	4,291.00	1,767.18	0.00	2,523.82
8045	EDUC REV AUGMENT FUND (ERAF)						
			BALANCE FORWARD	02/01/2021	25,349.00-	13,936.07-	0.00	11,412.93-
	** NO ACTIVITY THIS PERIOD **						
****OVERDRAWN			ENDING BALANCE	02/25/2021	25,349.00-	13,936.07-	0.00	11,412.93-
8181	SPEC ED-ENTITL PER UDC (IDEA)						
			BALANCE FORWARD	02/01/2021	4,685.00	0.00	0.00	4,685.00
	** NO ACTIVITY THIS PERIOD **						
****100.0%			ENDING BALANCE	02/25/2021	4,685.00	0.00	0.00	4,685.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8182		SPEC ED-DISCRETIONARY GRANTS				
		BALANCE FORWARD 02/01/2021	1,232.00	0.00	0.00	1,232.00
		** NO ACTIVITY THIS PERIOD **				
****100.0%		ENDING BALANCE 02/25/2021	1,232.00	0.00	0.00	1,232.00
8285		INTERAGENCY CONTRACTS BTWN LEA				
		BALANCE FORWARD 02/01/2021	1,030.00	0.00	0.00	1,030.00
		** NO ACTIVITY THIS PERIOD **				
****100.0%		ENDING BALANCE 02/25/2021	1,030.00	0.00	0.00	1,030.00
8290		ALL OTHER FEDERAL REVENUES				
		BALANCE FORWARD 02/01/2021	50,920.00	36,955.00	0.00	13,965.00
		** NO ACTIVITY THIS PERIOD **				
**** 27.4%		ENDING BALANCE 02/25/2021	50,920.00	36,955.00	0.00	13,965.00
8550		MANDATED COST REIMBURSEMENTS				
		BALANCE FORWARD 02/01/2021	315.00	315.00	0.00	0.00
		** NO ACTIVITY THIS PERIOD **				
**** 0.0%		ENDING BALANCE 02/25/2021	315.00	315.00	0.00	0.00
8560		STATE LOTTERY REVENUE				
		BALANCE FORWARD 02/01/2021	2,030.00	652.81	0.00	1,377.19
		** NO ACTIVITY THIS PERIOD **				
**** 67.8%		ENDING BALANCE 02/25/2021	2,030.00	652.81	0.00	1,377.19
8590		ALL OTHER STATE REVENUES				
		BALANCE FORWARD 02/01/2021	11,063.00	1,406.00	0.00	9,657.00
		** NO ACTIVITY THIS PERIOD **				
**** 87.3%		ENDING BALANCE 02/25/2021	11,063.00	1,406.00	0.00	9,657.00
8660		INTEREST				
		BALANCE FORWARD 02/01/2021	1,000.00	935.80	0.00	64.20
		** NO ACTIVITY THIS PERIOD **				
**** 6.4%		ENDING BALANCE 02/25/2021	1,000.00	935.80	0.00	64.20
8699		ALL OTHER LOCAL REVENUES				
		BALANCE FORWARD 02/01/2021	833.00	1,355.54	0.00	522.54-
		** NO ACTIVITY THIS PERIOD **				
****OVERDRAWN		ENDING BALANCE 02/25/2021	833.00	1,355.54	0.00	522.54-
8782		ALL OTHR TSFRS FRM COUNTY OFCE				
		BALANCE FORWARD 02/01/2021	1,096.00	0.00	0.00	1,096.00
		** NO ACTIVITY THIS PERIOD **				
****100.0%		ENDING BALANCE 02/25/2021	1,096.00	0.00	0.00	1,096.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8792 TSF OF APPORT FROM COE							
			BALANCE FORWARD	02/01/2021	5,066.00	2,786.00	0.00	2,280.00
			** NO ACTIVITY THIS PERIOD **					
**** 45.0%			ENDING BALANCE	02/25/2021	5,066.00	2,786.00	0.00	2,280.00
8912 INTFD TF BETWN GEN & SPEC RES							
			BALANCE FORWARD	02/01/2021	97,096.87	0.00	0.00	97,096.87
			** NO ACTIVITY THIS PERIOD **					
****100.0%			ENDING BALANCE	02/25/2021	97,096.87	0.00	0.00	97,096.87
8980 CONTRIBUTIONS FR UNRESTR REV							
			BALANCE FORWARD	02/01/2021	0.00	0.00	0.00	0.00
			** NO ACTIVITY THIS PERIOD **					
****			ENDING BALANCE	02/25/2021	0.00	0.00	0.00	0.00
****8000 TOTALS:					332,796.87	125,947.03	0.00	206,849.84
1110 CERTIFICATED TEACHER ~ REGULAR							
			BALANCE FORWARD	02/01/2021	66,841.00	33,420.60	0.00	33,420.40
			** NO ACTIVITY THIS PERIOD **					
**** 50.0%			ENDING BALANCE	02/25/2021	66,841.00	33,420.60	0.00	33,420.40
1130 CERTIFICATED TEACHER~EXTRA DTY							
			BALANCE FORWARD	02/01/2021	2,020.00	2,020.00	0.00	0.00
			** NO ACTIVITY THIS PERIOD **					
**** 0.0%			ENDING BALANCE	02/25/2021	2,020.00	2,020.00	0.00	0.00
1140 TEACHER SUBSTITUTE ~ ILLNESS							
			BALANCE FORWARD	02/01/2021	405.00	0.00	0.00	405.00
			** NO ACTIVITY THIS PERIOD **					
****100.0%			ENDING BALANCE	02/25/2021	405.00	0.00	0.00	405.00
1150 TEACHER SUBSTITUTE~NON-ILLNESS							
			BALANCE FORWARD	02/01/2021	1,216.00	405.00	0.00	811.00
			** NO ACTIVITY THIS PERIOD **					
**** 66.7%			ENDING BALANCE	02/25/2021	1,216.00	405.00	0.00	811.00
1170 CERTIFICATED TEACHER~OTHER PAY							
			BALANCE FORWARD	02/01/2021	3,600.00	1,230.00	0.00	2,370.00
01-0000-0-1170.00-1454-1010-020-000-000	PY-021021	02/10/21	PY-02/10			360.00		2,010.00
			TOTAL ACTIVITY		0.00	360.00	0.00	
**** 55.8%			ENDING BALANCE	02/25/2021	3,600.00	1,590.00	0.00	2,010.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
1311 PRINCIPAL							
BALANCE FORWARD		02/01/2021		7,427.00	3,713.40	0.00	3,713.60
** NO ACTIVITY THIS PERIOD **							
**** 50.0% ENDING BALANCE		02/25/2021		7,427.00	3,713.40	0.00	3,713.60
****1000 TOTALS:				81,509.00	41,149.00	0.00	40,360.00
2110 INSTRUCTIONAL AIDE ~ REGULAR							
BALANCE FORWARD		02/01/2021		35,539.00	19,384.26	0.00	16,154.74
** NO ACTIVITY THIS PERIOD **							
**** 45.5% ENDING BALANCE		02/25/2021		35,539.00	19,384.26	0.00	16,154.74
2120 INSTRUCTIONAL AIDE ~ HOURLY							
BALANCE FORWARD		02/01/2021		0.00	105.00	0.00	105.00-
01-3215-0-2120.00-1110-1010-020-000-000	PY-021021	02/10/21	PY-02/10		480.00		585.00-
TOTAL ACTIVITY				0.00	480.00	0.00	
****OVERDRAWN ENDING BALANCE		02/25/2021		0.00	585.00	0.00	585.00-
2150 INSTRUCTIONAL AIDE ~ OVERTIME							
BALANCE FORWARD		02/01/2021		360.00	132.32	0.00	227.68
01-0000-0-2150.00-1110-1010-020-000-000	PY-021021	02/10/21	PY-02/10		99.24		128.44
TOTAL ACTIVITY				0.00	99.24	0.00	
**** 35.7% ENDING BALANCE		02/25/2021		360.00	231.56	0.00	128.44
2160 INSTRUCTIONAL AIDE SUB-ILLNESS							
BALANCE FORWARD		02/01/2021		405.00	0.00	0.00	405.00
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		405.00	0.00	0.00	405.00
2170 INSTRUCTIONAL AIDE SUB~NON-ILL							
BALANCE FORWARD		02/01/2021		674.00	0.00	0.00	674.00
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		674.00	0.00	0.00	674.00
2190 PROFESSIONAL EXPERT~ OTHER PAY							
BALANCE FORWARD		02/01/2021		3,600.00	960.00	0.00	2,640.00
01-0000-0-2190.00-1451-1010-020-000-000	PY-021021	02/10/21	PY-02/10		240.00		2,400.00
TOTAL ACTIVITY				0.00	240.00	0.00	
**** 66.7% ENDING BALANCE		02/25/2021		3,600.00	1,200.00	0.00	2,400.00
2990 PROFESSIONAL EXPERT							
BALANCE FORWARD		02/01/2021		0.00	0.00	0.00	0.00
** NO ACTIVITY THIS PERIOD **							
**** ENDING BALANCE		02/25/2021		0.00	0.00	0.00	0.00
****2000 TOTALS:				40,578.00	21,400.82	0.00	19,177.18

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
3101 STRS ~ CERTIFICATED POSITIONS							
BALANCE FORWARD 02/01/2021				19,070.12	6,323.38	0.00	12,746.74
** NO ACTIVITY THIS PERIOD **							
**** 66.8% ENDING BALANCE 02/25/2021				19,070.12	6,323.38	0.00	12,746.74
3202 PERS ~ CLASSIFIED POSITIONS							
BALANCE FORWARD 02/01/2021				7,431.00	4,012.56	0.00	3,418.44
** NO ACTIVITY THIS PERIOD **							
**** 46.0% ENDING BALANCE 02/25/2021				7,431.00	4,012.56	0.00	3,418.44
3301 SOCIAL SECURITY (OASDI) ~ CERT							
BALANCE FORWARD 02/01/2021				0.00	25.11	0.00	25.11-
** NO ACTIVITY THIS PERIOD **							
****OVERDRAWN ENDING BALANCE 02/25/2021				0.00	25.11	0.00	25.11-
3302 SOCIAL SECURITY (OASDI)~CLASSI							
BALANCE FORWARD 02/01/2021				2,292.00	1,216.51	0.00	1,075.49
01-0000-0-3302.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		6.15		1,069.34
01-3215-0-3302.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		29.76		1,039.58
TOTAL ACTIVITY				0.00	35.91	0.00	
**** 45.4% ENDING BALANCE 02/25/2021				2,292.00	1,252.42	0.00	1,039.58
3311 MEDICARE - CERTIFICATED							
BALANCE FORWARD 02/01/2021				1,217.00	608.86	0.00	608.14
01-0000-0-3311.00-1454-1010-020-000-000	PY-021021	02/10/21	BN-MID		5.22		602.92
TOTAL ACTIVITY				0.00	5.22	0.00	
**** 49.5% ENDING BALANCE 02/25/2021				1,217.00	614.08	0.00	602.92
3312 MEDICARE - CLASSIFIED							
BALANCE FORWARD 02/01/2021				587.00	298.46	0.00	288.54
01-3215-0-3312.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		6.96		281.58
01-0000-0-3312.00-1451-1010-020-000-000	PY-021021	02/10/21	BN-MID		3.48		278.10
01-0000-0-3312.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		1.44		276.66
TOTAL ACTIVITY				0.00	11.88	0.00	
**** 47.1% ENDING BALANCE 02/25/2021				587.00	310.34	0.00	276.66
3401 HEALTH & WELFARE CERTIFICATED							
BALANCE FORWARD 02/01/2021				1,900.00	930.03	0.00	969.97
** NO ACTIVITY THIS PERIOD **							
**** 51.1% ENDING BALANCE 02/25/2021				1,900.00	930.03	0.00	969.97
3402 HEALTH & WELFARE CLASSIFIED							
BALANCE FORWARD 02/01/2021				17,450.00	9,049.59	0.00	8,400.41
01-0000-0-3402.00-0000-7100-020-000-000	PV-210099	02/03/21	MARIN CO		155.10		8,245.31
01-0000-0-3402.00-0000-7100-020-000-000	PV-210099	02/03/21	MARIN CO		134.17		8,111.14
01-0000-0-3402.00-0000-7100-020-000-000	PV-210099	02/03/21	MARIN CO		20.93		8,090.21

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
3402 HEALTH & WELFARE CLASSIFIED							
01-0000-0-3402.00-0000-7100-020-000-000	PV-210099	02/03/21	MARIN CO		134.17		7,956.04
01-0000-0-3402.00-0000-7100-020-000-000	PV-210099	02/03/21	MARIN CO		20.93		7,935.11
01-0000-0-3402.00-0000-7100-020-000-000	PV-210106	02/10/21	MARIN CO		20.93		7,914.18
01-0000-0-3402.00-0000-7100-020-000-000	PV-210106	02/10/21	MARIN CO		134.17		7,780.01
01-0000-0-3402.00-0000-7100-020-000-000	PV-210106	02/10/21	MARIN CO		20.93		7,759.08
01-0000-0-3402.00-0000-7100-020-000-000	PV-210106	02/10/21	MARIN CO		134.17		7,624.91
01-0000-0-3402.00-0000-7100-020-000-000	PV-210106	02/10/21	MARIN CO		155.10		7,469.81
TOTAL ACTIVITY				0.00	930.60	0.00	
**** 42.8% ENDING BALANCE 02/25/2021				17,450.00	9,980.19	0.00	7,469.81
3501 UNEMPLOYMENT INS CERTIFICATED							
BALANCE FORWARD 02/01/2021				42.00	20.99	0.00	21.01
01-0000-0-3501.00-1454-1010-020-000-000	PY-021021	02/10/21	BN-MID		0.18		20.83
TOTAL ACTIVITY				0.00	0.18	0.00	
**** 49.6% ENDING BALANCE 02/25/2021				42.00	21.17	0.00	20.83
3502 UNEMPLOYMENT INS ~ CLASSIFIED							
BALANCE FORWARD 02/01/2021				20.00	10.32	0.00	9.68
01-3215-0-3502.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		0.24		9.44
01-0000-0-3502.00-1451-1010-020-000-000	PY-021021	02/10/21	BN-MID		0.12		9.32
01-0000-0-3502.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		0.05		9.27
TOTAL ACTIVITY				0.00	0.41	0.00	
**** 46.4% ENDING BALANCE 02/25/2021				20.00	10.73	0.00	9.27
3601 WORKERS COMP ~ CERTIFICATED							
BALANCE FORWARD 02/01/2021				871.00	435.84	0.00	435.16
01-0000-0-3601.00-1454-1010-020-000-000	PY-021021	02/10/21	BN-MID		3.74		431.42
TOTAL ACTIVITY				0.00	3.74	0.00	
**** 49.5% ENDING BALANCE 02/25/2021				871.00	439.58	0.00	431.42
3602 WORKERS COMP ~ CLASSIFIED							
BALANCE FORWARD 02/01/2021				421.00	213.61	0.00	207.39
01-0000-0-3602.00-1451-1010-020-000-000	PY-021021	02/10/21	BN-MID		2.49		204.90
01-0000-0-3602.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		1.03		203.87
01-3215-0-3602.00-1110-1010-020-000-000	PY-021021	02/10/21	BN-MID		4.98		198.89
TOTAL ACTIVITY				0.00	8.50	0.00	
**** 47.2% ENDING BALANCE 02/25/2021				421.00	222.11	0.00	198.89
3911 CASH IN LIEU CERTIFICATED							
BALANCE FORWARD 02/01/2021				2,400.00	1,200.00	0.00	1,200.00
** NO ACTIVITY THIS PERIOD **							
**** 50.0% ENDING BALANCE 02/25/2021				2,400.00	1,200.00	0.00	1,200.00
****3000 TOTALS:				53,701.12	25,341.70	0.00	28,359.42

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
4100 APPRVD TEXTBOOKS & CORE CURR M							
BALANCE FORWARD		02/01/2021		3,158.46	0.00	0.00	3,158.46
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		3,158.46	0.00	0.00	3,158.46
4300 MATERIALS & SUPPLIES							
BALANCE FORWARD		02/01/2021		28,173.39	16,422.35	0.00	11,751.04
01-0000-0-4300.00-0000-8200-020-000-000	PV-210104	02/10/21	FISHMAN S		429.97		11,321.07
01-7420-0-4300.00-0000-8200-020-000-000	PV-210104	02/10/21	FISHMAN S		130.18		11,190.89
TOTAL ACTIVITY				0.00	560.15	0.00	
**** 39.7% ENDING BALANCE		02/25/2021		28,173.39	16,982.50	0.00	11,190.89
4400 NONCAPITALIZED EQUIPMENT							
BALANCE FORWARD		02/01/2021		1,665.00	832.44	0.00	832.56
** NO ACTIVITY THIS PERIOD **							
**** 50.0% ENDING BALANCE		02/25/2021		1,665.00	832.44	0.00	832.56
****4000 TOTALS:				32,996.85	17,814.94	0.00	15,181.91
5210 CONFERENCES							
BALANCE FORWARD		02/01/2021		1,265.00	0.00	0.00	1,265.00
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		1,265.00	0.00	0.00	1,265.00
5230 MILEAGE							
BALANCE FORWARD		02/01/2021		120.00	0.00	0.00	120.00
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		120.00	0.00	0.00	120.00
5300 DUES & MEMBERSHIPS							
BALANCE FORWARD		02/01/2021		425.00	425.00	0.00	0.00
** NO ACTIVITY THIS PERIOD **							
**** 0.0% ENDING BALANCE		02/25/2021		425.00	425.00	0.00	0.00
5400 INSURANCE							
BALANCE FORWARD		02/01/2021		1,878.00	1,878.00	0.00	0.00
** NO ACTIVITY THIS PERIOD **							
**** 0.0% ENDING BALANCE		02/25/2021		1,878.00	1,878.00	0.00	0.00
5505 GAS							
BALANCE FORWARD		02/01/2021		1,000.00	0.00	0.00	1,000.00
** NO ACTIVITY THIS PERIOD **							
****100.0% ENDING BALANCE		02/25/2021		1,000.00	0.00	0.00	1,000.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
5510 ELECTRICITY						
BALANCE FORWARD 02/01/2021			2,200.00	916.89	0.00	1,283.11
** NO ACTIVITY THIS PERIOD **						
**** 58.3% ENDING BALANCE 02/25/2021			2,200.00	916.89	0.00	1,283.11
5535 WATER						
BALANCE FORWARD 02/01/2021			450.00	155.00	0.00	295.00
01-0000-0-5535.00-0000-8200-020-000-000	PV-210100 02/03/21	MAYACAMAS		20.50		274.50
TOTAL ACTIVITY			0.00	20.50	0.00	
**** 61.0% ENDING BALANCE 02/25/2021			450.00	175.50	0.00	274.50
5550 DISPOSAL/GARBAGE REMOVAL						
BALANCE FORWARD 02/01/2021			1,350.00	645.18	0.00	704.82
01-0000-0-5550.00-0000-8200-020-000-000	PV-210107 02/10/21	RECOLOGY		107.53		597.29
TOTAL ACTIVITY			0.00	107.53	0.00	
**** 44.2% ENDING BALANCE 02/25/2021			1,350.00	752.71	0.00	597.29
5615 MAINT CONTRACTS/BLDGS & GROUND						
BALANCE FORWARD 02/01/2021			6,500.00	2,413.00	0.00	4,087.00
** NO ACTIVITY THIS PERIOD **						
**** 62.9% ENDING BALANCE 02/25/2021			6,500.00	2,413.00	0.00	4,087.00
5803 ADVERTISING						
BALANCE FORWARD 02/01/2021			100.00	115.00	0.00	15.00-
** NO ACTIVITY THIS PERIOD **						
****OVERDRAWN ENDING BALANCE 02/25/2021			100.00	115.00	0.00	15.00-
5809 AUDIT FEES						
BALANCE FORWARD 02/01/2021			7,600.00	6,160.00	0.00	1,440.00
** NO ACTIVITY THIS PERIOD **						
**** 18.9% ENDING BALANCE 02/25/2021			7,600.00	6,160.00	0.00	1,440.00
5814 ELECTIONS						
BALANCE FORWARD 02/01/2021			200.00	0.00	0.00	200.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 02/25/2021			200.00	0.00	0.00	200.00
5819 FIELD TRIPS						
BALANCE FORWARD 02/01/2021			600.00	0.00	0.00	600.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 02/25/2021			600.00	0.00	0.00	600.00
5821 FINGERPRINTING						
BALANCE FORWARD 02/01/2021			100.00	0.00	0.00	100.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 02/25/2021			100.00	0.00	0.00	100.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
5829 LEGAL SERVICE							
BALANCE FORWARD 02/01/2021				1,800.00	1,792.00	0.00	8.00
** NO ACTIVITY THIS PERIOD **							
**** 0.4% ENDING BALANCE 02/25/2021				1,800.00	1,792.00	0.00	8.00
5835 NPA CONTRACTS							
BALANCE FORWARD 02/01/2021				11,000.00	2,196.00	0.00	8,804.00
01-6500-0-5835.00-5770-1182-020-000-000	PV-210108	02/10/21	SHURA, SA		475.00		8,329.00
TOTAL ACTIVITY				0.00	475.00	0.00	
**** 75.7% ENDING BALANCE 02/25/2021				11,000.00	2,671.00	0.00	8,329.00
5839 OTHER FEES							
BALANCE FORWARD 02/01/2021				20.00	889.81	0.00	869.81-
01-0000-0-5839.00-0000-3700-020-000-000	PV-210098	02/03/21	COUNTY OF		628.00		1,497.81-
01-0000-0-5839.00-0000-7200-020-000-000	PV-210098	02/03/21	COUNTY OF		15.00		1,512.81-
01-0000-0-5839.00-0000-7300-020-000-000	PV-210103	02/10/21	COMCAST		38.40		1,551.21-
TOTAL ACTIVITY				0.00	681.40	0.00	
****OVERDRAWN ENDING BALANCE 02/25/2021				20.00	1,571.21	0.00	1,551.21-
5840 OTHER CONTRACT SERVICES							
BALANCE FORWARD 02/01/2021				46,246.00	7,186.06	0.00	39,059.94
01-0000-0-5840.00-0000-8300-020-000-000	PV-210097	02/03/21	BAY ALARM		116.40		38,943.54
01-0000-0-5840.00-0000-8300-020-000-000	PV-210097	02/03/21	BAY ALARM		93.12		38,850.42
01-0000-0-5840.00-0000-3700-020-000-000	PV-210101	02/03/21	PETALUMA		40.00		38,810.42
01-0000-0-5840.00-0000-3700-020-000-000	PV-210102	02/03/21	PETALUMA		50.00		38,760.42
01-3220-0-5840.00-1110-1010-020-000-000	PV-210105	02/10/21	MARIN CO		397.25		38,363.17
TOTAL ACTIVITY				0.00	696.77	0.00	
**** 83.0% ENDING BALANCE 02/25/2021				46,246.00	7,882.83	0.00	38,363.17
5900 COMMUNICATIONS							
BALANCE FORWARD 02/01/2021				3,955.00	4,124.68	0.00	169.68-
01-0000-0-5900.00-0000-2700-020-000-000	PV-210103	02/10/21	COMCAST		44.11		213.79-
01-0000-0-5900.00-0000-2420-020-000-000	PV-210103	02/10/21	COMCAST		44.11		257.90-
TOTAL ACTIVITY				0.00	88.22	0.00	
****OVERDRAWN ENDING BALANCE 02/25/2021				3,955.00	4,212.90	0.00	257.90-
5960 POSTAGE							
BALANCE FORWARD 02/01/2021				230.00	135.47	0.00	94.53
** NO ACTIVITY THIS PERIOD **							
**** 41.1% ENDING BALANCE 02/25/2021				230.00	135.47	0.00	94.53
5970 TELEPHONE							
BALANCE FORWARD 02/01/2021				530.00	290.47	0.00	239.53
01-0000-0-5970.00-0000-2700-020-000-000	PV-210096	02/03/21	A T & T		30.07		209.46
01-0000-0-5970.00-0000-7200-020-000-000	PV-210096	02/03/21	A T & T		12.88		196.58
TOTAL ACTIVITY				0.00	42.95	0.00	
**** 37.1% ENDING BALANCE 02/25/2021				530.00	333.42	0.00	196.58
****5000 TOTALS:				87,569.00	31,434.93	0.00	56,134.07

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE	DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
7142	OTH TUIT,EXC CST PMT TO COE						
			BALANCE FORWARD 02/01/2021	36,563.00	0.00	0.00	36,563.00
	** NO ACTIVITY THIS PERIOD **						
****100.0%			ENDING BALANCE 02/25/2021	36,563.00	0.00	0.00	36,563.00
****7000 TOTALS:				36,563.00	0.00	0.00	36,563.00
FUND : 01			TOTALS (EXPENDITURE)	332,916.97	137,141.39	0.00	195,775.58
FUND : 01			TOTALS (INCOME)	332,796.87	125,947.03	0.00	206,849.84

FUND :17 SP RES-OTHER THAN CAP OUTLAY#1

8660	INTEREST						
			BALANCE FORWARD 02/01/2021	1,000.00	712.97	0.00	287.03
	** NO ACTIVITY THIS PERIOD **						
**** 28.7%			ENDING BALANCE 02/25/2021	1,000.00	712.97	0.00	287.03
****8000 TOTALS:				1,000.00	712.97	0.00	287.03
7612	INTRFND TSF BTWN GEN & SP RESV						
			BALANCE FORWARD 02/01/2021	97,096.87	0.00	0.00	97,096.87
	** NO ACTIVITY THIS PERIOD **						
****100.0%			ENDING BALANCE 02/25/2021	97,096.87	0.00	0.00	97,096.87
****7000 TOTALS:				97,096.87	0.00	0.00	97,096.87
FUND : 17			TOTALS (EXPENDITURE)	97,096.87	0.00	0.00	97,096.87
FUND : 17			TOTALS (INCOME)	1,000.00	712.97	0.00	287.03

Agenda Item 7

	Account classifications selected										Field ranges selected	
	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI	RANGE
1.	-	- -		. -	-	-	-	-	-			
2.	-	- -		. -	-	-	-	-	-			
3.	-	- -		. -	-	-	-	-	-			
4.	-	- -		. -	-	-	-	-	-			
5.	-	- -		. -	-	-	-	-	-			
6.	-	- -		. -	-	-	-	-	-			
7.	-	- -		. -	-	-	-	-	-			
8.	-	- -		. -	-	-	-	-	-			
9.	-	- -		. -	-	-	-	-	-			
10.	-	- -		. -	-	-	-	-	-			

Primary sort/rollup levels: FD
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: /var/opt/qss/data/CTFAR300: 12/03/2014 14:53:23
Budget type: W Working
Include budget transfers: N
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 RESOURCE
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: 02/25/2021 09:34:13

FUND :01 GENERAL FUND

OBJECT		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance							
9110	CASH IN COUNTY TREASURY	205,237.65	9,157.86-	2,501.86	0.00	207,739.51	
9130	REVOLVING CASH ACCOUNT	1,000.00	724.29	180.73-	0.00	819.27	
9210	ACCOUNTS RECEIVABLE PRIOR YEAR	587.46	1,333.80	1,041.60	0.00	1,629.06	
9290	DUE FROM OTHER GOVERNMENTS	49,943.21	0.00	33,359.00-	0.00	16,584.21	
9510	ACCOUNTS PAYABLE	15,883.28-	0.00	15,883.28	0.00	0.00	
9515	SUI-UNEMPLOYMENT INSURANCE	16.38-	0.59-	8.37-	0.00	24.75-	
9516	WORKERS' COMPENSATION	0.00	12.24-	131.11-	0.00	131.11-	
9520	HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	
9523	SUMMER HEALTH & WELFARE	1,206.46-	0.00	523.65	0.00	682.81-	
9526	HEALTH PLAN	0.00	1,644.00	853.77	0.00	853.77	
9528	DENTAL	0.00	536.68	268.34	0.00	268.34	
9529	VISION	0.00	83.72	41.86	0.00	41.86	
9547	DUE TO EMPLOYEES-DEFERRED PAY	0.00	0.00	4,909.51-	0.00	4,909.51-	
9582	STRS EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9583	PERS ~ EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9584	OASDI ~ EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9585	MEDICARE~EMPLOYER PORTION PRF	0.00	0.00	0.00	0.00	0.00	
9590	DUE TO GRANTOR GOVERNMENTS	78,413.48-	0.00	6,280.00	0.00	72,133.48-	
9610	DUE TO OTHER FUNDS	37,701.03-	0.00	0.00	0.00	37,701.03-	
TOTAL Beginning balance		123,547.69	4,848.20-	11,194.36-	0.00	112,353.33	
Current year revenue							
8011	LCFF STATE AID-CURR YEAR	99,155.00	0.00	41,358.00	0.00	57,797.00	41.7
8012	EDUCATION PROTECTION ACCOUNT	14,269.00	0.00	12,200.00	0.00	2,069.00	85.5
8021	HOMEOWNERS EXEMPTION	347.00	0.00	214.81	0.00	132.19	61.9
8041	SECURED TAX ROLLS	61,711.00	0.00	37,962.51	0.00	23,748.49	61.5
8042	UNSECURED ROLL TAXES	1,757.00	0.00	1,825.27	0.00	68.27-	103.9
8043	PRIOR YEARS TAXES	249.00	0.00	149.18	0.00	99.82	59.9
8044	SUPPLEMENTAL TAXES	4,291.00	0.00	1,767.18	0.00	2,523.82	41.2
8045	EDUC REV AUGMENT FUND (ERAF)	25,349.00-	0.00	13,936.07-	0.00	11,412.93-	N/A
8181	SPEC ED-ENTITL PER UDC (IDEA)	4,685.00	0.00	0.00	0.00	4,685.00	0.0
8182	SPEC ED-DISCRETIONARY GRANTS	1,232.00	0.00	0.00	0.00	1,232.00	0.0
8285	INTERAGENCY CONTRACTS BTWN LEA	1,030.00	0.00	0.00	0.00	1,030.00	0.0
8290	ALL OTHER FEDERAL REVENUES	50,920.00	0.00	36,955.00	0.00	13,965.00	72.6
8550	MANDATED COST REIMBURSEMENTS	315.00	0.00	315.00	0.00	0.00	100.0
8560	STATE LOTTERY REVENUE	2,030.00	0.00	652.81	0.00	1,377.19	32.2
8590	ALL OTHER STATE REVENUES	11,063.00	0.00	1,406.00	0.00	9,657.00	12.7
8660	INTEREST	1,000.00	0.00	935.80	0.00	64.20	93.6
8699	ALL OTHER LOCAL REVENUES	833.00	0.00	1,355.54	0.00	522.54-	162.7
8782	ALL OTHR TSFRS FRM COUNTY OFCE	1,096.00	0.00	0.00	0.00	1,096.00	0.0
8792	TSF OF APPORT FROM COE	5,066.00	0.00	2,786.00	0.00	2,280.00	55.0
8912	INTFD TF BETWN GEN & SPEC RES	97,096.87	0.00	0.00	0.00	97,096.87	0.0
8980	CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue		332,796.87	0.00	125,947.03	0.00	206,849.84	
*TOTAL Beginning balance + Revenue		456,344.56	123,547.69	249,494.72			*

FUND :01 GENERAL FUND

OBJECT		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Expense							
1110	CERTIFICATED TEACHER ~ REGULAR	66,841.00	0.00	33,420.60	0.00	33,420.40	50.0
1130	CERTIFICATED TEACHER~EXTRA DTY	2,020.00	0.00	2,020.00	0.00	0.00	100.0
1140	TEACHER SUBSTITUTE ~ ILLNESS	405.00	0.00	0.00	0.00	405.00	0.0
1150	TEACHER SUBSTITUTE~NON-ILLNESS	1,216.00	0.00	405.00	0.00	811.00	33.3
1170	CERTIFICATED TEACHER~OTHER PAY	3,600.00	360.00	1,590.00	0.00	2,010.00	44.2
1311	PRINCIPAL	7,427.00	0.00	3,713.40	0.00	3,713.60	50.0
2110	INSTRUCTIONAL AIDE ~ REGULAR	35,539.00	0.00	19,384.26	0.00	16,154.74	54.5
2120	INSTRUCTIONAL AIDE ~ HOURLY	0.00	480.00	585.00	0.00	585.00-	N/A
2150	INSTRUCTIONAL AIDE ~ OVERTIME	360.00	99.24	231.56	0.00	128.44	64.3
2160	INSTRUCTIONAL AIDE SUB-ILLNESS	405.00	0.00	0.00	0.00	405.00	0.0
2170	INSTRUCTIONAL AIDE SUB~NON-ILL	674.00	0.00	0.00	0.00	674.00	0.0
2190	PROFESSIONAL EXPERT~ OTHER PAY	3,600.00	240.00	1,200.00	0.00	2,400.00	33.3
2990	PROFESSIONAL EXPERT	0.00	0.00	0.00	0.00	0.00	N/A
3101	STRS ~ CERTIFICATED POSITIONS	19,070.12	0.00	6,323.38	0.00	12,746.74	33.2
3202	PERS ~ CLASSIFIED POSITIONS	7,431.00	0.00	4,012.56	0.00	3,418.44	54.0
3301	SOCIAL SECURITY (OASDI) ~ CERT	0.00	0.00	25.11	0.00	25.11-	N/A
3302	SOCIAL SECURITY (OASDI)~CLASSI	2,292.00	35.91	1,252.42	0.00	1,039.58	54.6
3311	MEDICARE - CERTIFICATED	1,217.00	5.22	614.08	0.00	602.92	50.5
3312	MEDICARE - CLASSIFIED	587.00	11.88	310.34	0.00	276.66	52.9
3401	HEALTH & WELFARE CERTIFICATED	1,900.00	0.00	930.03	0.00	969.97	48.9
3402	HEALTH & WELFARE CLASSIFIED	17,450.00	930.60	9,980.19	0.00	7,469.81	57.2
3501	UNEMPLOYMENT INS CERTIFICATED	42.00	0.18	21.17	0.00	20.83	50.4
3502	UNEMPLOYMENT INS ~ CLASSIFIED	20.00	0.41	10.73	0.00	9.27	53.7
3601	WORKERS COMP ~ CERTIFICATED	871.00	3.74	439.58	0.00	431.42	50.5
3602	WORKERS COMP ~ CLASSIFIED	421.00	8.50	222.11	0.00	198.89	52.8
3911	CASH IN LIEU CERTIFICATED	2,400.00	0.00	1,200.00	0.00	1,200.00	50.0
4100	APPRVD TEXTBOOKS & CORE CURR M	3,158.46	0.00	0.00	0.00	3,158.46	0.0
4300	MATERIALS & SUPPLIES	28,173.39	560.15	16,982.50	0.00	11,190.89	60.3
4400	NONCAPITALIZED EQUIPMENT	1,665.00	0.00	832.44	0.00	832.56	50.0
5210	CONFERENCES	1,265.00	0.00	0.00	0.00	1,265.00	0.0
5230	MILEAGE	120.00	0.00	0.00	0.00	120.00	0.0
5300	DUES & MEMBERSHIPS	425.00	0.00	425.00	0.00	0.00	100.0
5400	INSURANCE	1,878.00	0.00	1,878.00	0.00	0.00	100.0
5505	GAS	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5510	ELECTRICITY	2,200.00	0.00	916.89	0.00	1,283.11	41.7
5535	WATER	450.00	20.50	175.50	0.00	274.50	39.0
5550	DISPOSAL/GARBAGE REMOVAL	1,350.00	107.53	752.71	0.00	597.29	55.8
5615	MAINT CONTRACTS/BLDGS & GROUND	6,500.00	0.00	2,413.00	0.00	4,087.00	37.1
5803	ADVERTISING	100.00	0.00	115.00	0.00	15.00-	115.0
5809	AUDIT FEES	7,600.00	0.00	6,160.00	0.00	1,440.00	81.1
5814	ELECTIONS	200.00	0.00	0.00	0.00	200.00	0.0
5819	FIELD TRIPS	600.00	0.00	0.00	0.00	600.00	0.0
5821	FINGERPRINTING	100.00	0.00	0.00	0.00	100.00	0.0
5829	LEGAL SERVICE	1,800.00	0.00	1,792.00	0.00	8.00	99.6
5835	NPA CONTRACTS	11,000.00	475.00	2,671.00	0.00	8,329.00	24.3
5839	OTHER FEES	20.00	681.40	1,571.21	0.00	1,551.21-	7856.1
5840	OTHER CONTRACT SERVICES	46,246.00	696.77	7,882.83	0.00	38,363.17	17.0
5900	COMMUNICATIONS	3,955.00	88.22	4,212.90	0.00	257.90-	106.5
5960	POSTAGE	230.00	0.00	135.47	0.00	94.53	58.9

FUND :01 GENERAL FUND

OBJECT		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
5970	TELEPHONE	530.00	42.95	333.42	0.00	196.58	62.9
7142	OTH TUIT,EXC CST PMT TO COE	36,563.00	0.00	0.00	0.00	36,563.00	0.0
TOTAL Expense		332,916.97	4,848.20	137,141.39	0.00	195,775.58	
Ending balance							
9790	UNDESIGNATED/UNAPPROPRIATED	120.10	0.00	0.00	0.00	120.10	
9791	BEGINNING FUND BALANCE	123,547.69-	0.00	0.00	0.00	123,547.69-	
TOTAL Ending balance		123,427.59-	0.00	0.00	0.00	123,427.59-	
**Fund balance		123,427.59	118,699.49	112,353.33			**

FUND :17 SP RES-OTHER THAN CAP OUTLAY#1

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	176,381.07	0.00	712.97	0.00	177,094.04	
9310 DUE FROM OTHER FUNDS	37,701.03	0.00	0.00	0.00	37,701.03	
TOTAL Beginning balance	214,082.10	0.00	712.97	0.00	214,795.07	
Current year revenue						
8660 INTEREST	1,000.00	0.00	712.97	0.00	287.03	71.3
TOTAL Current year revenue	1,000.00	0.00	712.97	0.00	287.03	
*TOTAL Beginning balance + Revenue	215,082.10	214,082.10	214,795.07			*
Expense						
7612 INTRFND TSF BTWN GEN & SP RESV	97,096.87	0.00	0.00	0.00	97,096.87	0.0
TOTAL Expense	97,096.87	0.00	0.00	0.00	97,096.87	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	96,096.87	0.00	0.00	0.00	96,096.87	
9791 BEGINNING FUND BALANCE	214,082.10-	0.00	0.00	0.00	214,082.10-	
TOTAL Ending balance	117,985.23-	0.00	0.00	0.00	117,985.23-	
**Fund balance	117,985.23	214,082.10	214,795.07			**

Agenda Item 9

LAGUNA PRIN. REP. February 2021

Enrollment: 20 students 1: TK, 1: K, 3: 1st, 4: 2nd, 2: 3rd, 2: 4th 3: 5th 4:6th

1 new kiddo - Rylan is a new first grader who will start March 15-ish.

Staff have been vaccinated! Ms. Evie (art) may get it next: she is via zoom, but has already had it and recovered.

Curriculum & Activities:

First field trip in a year March 12th, we are walking over to the creek. Permission slips required.

First parent club of the year was Wed. Mar 3 - outdoors with masks.

See newsletter for more classroom info: below

Facilities:

The Marin Health Insp paid a visit and did a hand washing activity with kids & staff. We passed.

We need a lock for the school water faucet; kids may shut off by accident and staff forgets ;)

Safety panel on play structure bracketed so it won't fall anymore. Thank you Dan!

Next up is the screen over the back "vent" to the attic above the bathrooms.

Need to get Hitmen to finish the quote for under the school issues; will schedule for spring break.

I am working on getting our "track' around the field leveled and sand put down.

-Pending Knox Box will be $380. Jordan and I touched base, but I have not heard back from the company...

Laguna School Newsletter highlights

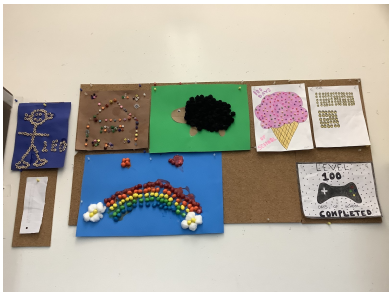
Fechas importantes / important dates:

Last month was full of special little activities, which was just training for March! See all the dates of activities below ;o) This is also a month of milestones: 1 year ago we all went into quarantine, began distance learning, and held our last parent club. I am excited to ask that you all come for our first PARENT CLUB in a year, which will be outdoors with masks. We have some big and little events coming up and would love your help and input.

I also need input on our goals for the next year and beyond. An update of what is happening with our budget and the merger will also be given.

We will have a field trip this month as well! Yay! We will walk across the street and go to the San Antonio creek to study creek ecology and take water samples, then picnic. Feel free to come along if you can. If all goes well we will plan some other walking field trips.

Please talk with your student about keeping safe in terms of social distancing. We discuss this almost every day, and we all feel safe in our cohort now. But the kids are having trouble remembering to keep their hands to themselves and their own belongings.



100 days of school projects **and also some Bee projects**

Fechas importantes / important dates:

1-12 March	Dr. Seuss reading challenge	at school & home
1-19 March	Heart healthy challenge - be active!	at school
Wed 3 March miercoles	Parent Club outdoors	2:45 - 3:30
Tues 9 March martes	School Board meeting over Zoom	6:30 - 7:30ish
Fri 12 March viernes	Field Trip -walking across to creek	11:30 - 1
Mon 15 March lunes	Pi Day 3.14 math celebration & pie	all day
Tues 16 March martes	Leprechaun Trap building Cubs with buddies	1:00 ish
Fri 19 March viernes	lock down drill	11:10 ish
M - F 21-26 March l - v	Spirit week: PJs, crazy hair, culture dress, kids choice, & hats	
Fri 26 March viernes	Easter Egg Hunt - sack races - egg-n spoon races	11:30 - 1:00ish
M - F 29 March-2 April	Spring Break - vacaciones de pascua	
Fri 9 April viernes	Egg-drop challenge	11:30

Agenda Item 10

Interdistrict Transfer Agreements

Agenda Item 12

LAGUNA JOINT SCHOOL DISTRICT
RESOLUTION NO. _____

RESOLUTION REGARDING EXPANSION OF BOARD FROM THREE TO FIVE MEMBERS AND REQUESTING A WAIVER OF EDUCATION CODE REQUIRING AN ELECTION

WHEREAS, the Laguna Joint Elementary School District (District) affirmed its intention to partner with neighboring Lincoln Union Elementary School District in a school district reorganization to take effect on July 1, 2021 pending confirmation by the Marin County Committee on School District Organization in Resolution No XXXXX; and

WHEREAS, the reorganization of Lincoln Union Elementary School District with the District will be effected through the automatic lapsation of Lincoln Union Elementary School District and its territory into the District; and

WHEREAS, representatives of both Districts have been meeting regularly to research and recommend decisions relative to the pending reorganization; and

WHEREAS, the District board will effectively become the board of both Laguna Joint Elementary School District and the territory formerly governed by the board of Lincoln Union Elementary School District; and

WHEREAS, the District desires full representation from the former Lincoln Union Elementary School District subsequent to the reorganization and yet is currently limited to a three member board; and

WHEREAS, historically neither district has held contested elections, and in fact, have had to appoint members due to lack of candidates; and

WHEREAS, a waiver of certain portions of Education Code Sections 5018, 5022, and all of subdivision (c) of Education Code Section 35012 would allow the expansion of the board from three to five members and also allow the District to appoint members to fill the two new seats in lieu of an election; and

WHEREAS, the District held a public hearing noticed in a newspaper of general circulation in the area to solicit public input on the issue of expanding board membership by appointment and the associated education code waiver request at which there were no objections raised;

NOW THEREFORE, **BE IT RESOLVED,** the District does hereby expand board membership to five members from the current three members upon approval by the State Board of Education (SBE) of a waiver request to be placed on the July 2021 SBE meeting agenda; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, the District does hereby request waiver of Education Code Sections 5018 and 5022 and the entirety of subdivision (c) of Education Code Section 35012 as identified in ***[~~bold italic~~]***:

5018 Any elementary school district having a governing board of three members may~~, ***and any elementary school district having a governing board of three members whose average daily attendance during the preceding fiscal year was 300 or more shall do either of the following***~~:

DRAFT

~~(a)~~ By its own action determine that the number of members of the governing board shall be increased to five~~, in which case two additional members shall be elected at an upcoming established election date, as specified in Section 1000 of the Elections Code, determined by the board.~~

~~(b) Request the county superintendent of schools having jurisdiction to submit the question of whether the number of members of the governing board shall be increased to five to the voters of the elementary school district at an upcoming established election date, as specified in Section 1000 of the Elections Code, determined by the county superintendent of schools. At the same election, two additional members shall be elected to take office if the number of governing board members is increased.~~

~~Candidates for the two additional offices shall state in the declarations of candidacy filed for the election that the candidates are candidates for the two additional offices separately from the other offices to be filled in the election and shall clearly indicate to the voters that they may vote for two of the candidates to take office if the voters approve the proposed increase in the number of board members.~~

~~If the voters at the election do not approve the increase in membership of the governing board, the same question may be submitted to the voters at subsequent governing board member elections. Requests to the county superintendent to submit the question to the voters of a district shall be filed with him or her by the governing board of the district no later than 100 days prior to the election.~~

~~If, pursuant to either subdivision (a) or subdivision (b), two additional governing board members are authorized and elected, the one receiving the higher number of votes shall hold office for a term commencing the first day of the month following the election until the first Friday in December in the second succeeding year following the election in which a regular governing board election is held, and the other one shall hold office for a term commencing the first day of the month following the election until the first Friday in December in the first succeeding year following the election in which a regular governing board election is held. Thereafter the governing board shall be composed of five members elected in the same manner and for the same term as governing boards having five members.~~

5022 If the number of members of the governing board is increased ~~from five to seven~~, the two additional members of the board of trustees shall be appointed by the governing board of the district, with the term of one of those two additional appointees being designated to expire on the first Friday in December of the next succeeding odd-numbered year and the term of the other appointee being designated to expire on the first Friday in December of the second succeeding odd-numbered year.

35012 (Waive all of subdivision [c]).

~~(c) Notwithstanding subdivision (a), and except as provided in this subdivision and Section 5018, the governing board of an elementary school district other than a union or joint union elementary school district shall consist of three members selected at large from the territory comprising the school district. Whenever, in any such elementary school district the average daily attendance during the preceding fiscal year is 300 or more, the procedures prescribed by Section 5018 shall be undertaken.~~

AYES: ____
NOES: ____
ABSENT: ____

_____
Dan Hess, Board President
Laguna Joint School District

Date: March 9, 2021

ATTEST:

_____
Jim Lanatti, Clerk
Laguna Joint School District

DRAFT

Agenda Item 13

Laguna Joint School District

DATE: March 9, 2021

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2020-21 Second Interim**

Summary:
The 2020-21 Second interim budget and multi-year projection have been prepared using the latest information available as of the latest 2020-21 state budget. The January release of the Governor's 2021-22 state budget proposed funding for cost-of-living adjustments to address expenditure growth. It also addresses the immediate need to reopen schools safely. Although the latest budget includes COLA adjustments, this does not impact Laguna Joint due to the LCFF Hold Harmless allocation. School reopening funds specifics are still pending as to the requirements and allocations. New Emergency Relief Funds (ESSER Funds) have been added to the budget. As the pandemic continues, many items affecting the current year budget have been clarified but uncertainty remains surrounding the economy and school budgets in the future.

The districts multi-year projection has been prepared in anticipation of the Laguna Joint and Lincoln Union merger. Revenue and expenditures for Lincoln Union have been transferred to Laguna Joint beginning in the 2021-22 school year. All current Lincoln Union revenues and expenditures have been transferred to Laguna Joint as is with the exception to the few items. A detail description of items not transferred is included with the MYP notes in this package.

The districts Second interim budget is self-certified as positive, meaning the District can meet all obligations for the current and two subsequent years.

Significant Changes Since Second Interim:

Revenue:

- LCFF: No change to 2020-21 since First Interim, increased in the out years due to the merger.
- Federal Revenue: Added new ESSER funds. Removal of one-time funding and small increase due to the merger in the out years.
- State Revenue: Small increase to mental health allocation including additional amounts from 2019-20. Merger increases in the out years.
- Local Revenue: Increased interest income based on actual interest income to date. Merger increases in the out years.

Expenses:

- Certificated Salaries: No change since First Interim. Principal teacher salaries increase by 2% step and column in all years. One certificated PEA's salary projected flat across all years. Merger increases in the out years.
- Classified Salaries: Added additional time for tutor funded by Coronavirus Relief Funds for 2020-21 only. Bilingual Aide increased by 5% step increases in all years. PEA's salaries projected flat across all years. Merger increases in the out years.
- Benefits: Includes pension relief in current year and first year out. 5% increase to health and welfare in all years. Merger increases in the out years.
- Supplies: Reallocated Coronavirus Relief Funds to salaries to offset tutor costs. Added supplies for additional ESSER funds. Budget based off actual expenditures and historic average plus 3% CPI in each year. Merger increases included in the out years.
- Services: Budget based off actual expenditures and historic average plus 3% CPI in each year. Merger increases included in the out years.
- Other Outgo: $8,249 increase to special education excess costs due to special day class needs. Increased special education excess costs by 5% in each year. Merger increases included in the out years.

Reserves

The ongoing reductions to the District's primary revenue source have meant the District has been deficit spending for ten consecutive years (since 2011-12) and plans to deficit spend again in 2020-21 and for the two subsequent years. Due to the merger with Lincoln Union, the multi-year projection now shows a positive balance in all years. Although the current MYP maintains a positive balance in all years, it appears under the current rate of deficit spending the district will be insolvent by the 2026-27 year unless revisions can be made.

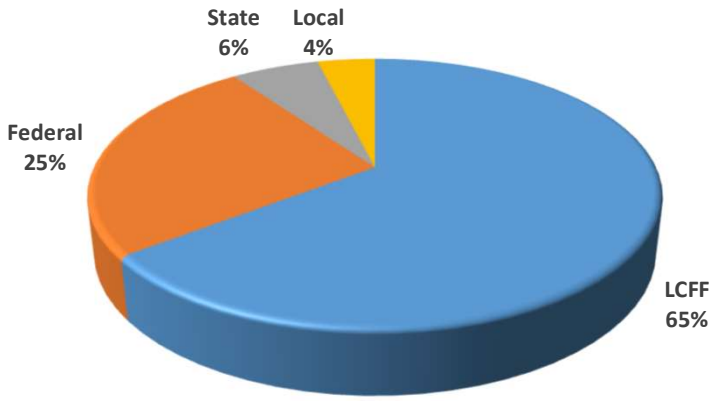
Recommendation

We recommend approval of the 2020-21 Laguna Joint School District Budget as presented.

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 Second Interim - Current Year Snapshot

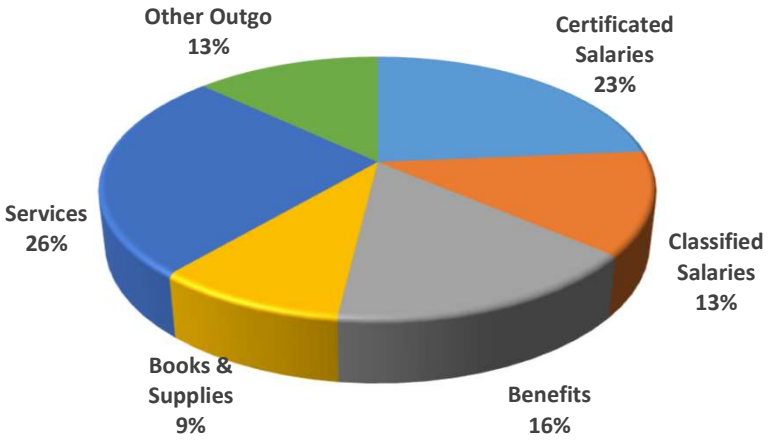
REVENUES

Source	Amount
LCFF	156,428
Federal	61,612
State	14,523
Local	9,495
Total Revenue:	*242,058*



EXPENDITURES

Source	Amount
Certificated Salaries	81,506
Classified Salaries	43,577
Benefits	53,965
Books & Supplies	32,302
Services	88,754
Other Outgo	44,812
Total Expenditures:	*344,916*
Net Increase (Decrease)	**(102,858)** *



FUND 17 BALANCE

Beginning Balance	214,082
Interest	2,000
Transfer Out	(102,738)
Ending Balance	**113,344**

*Net Increase (Decrease) Includes:	
Transfer from fund 17	(102,738)
Fund 01 balance increase	2,000
Restricted balance decrease	(2,120)
Total:	**(102,858)**

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 Second Interim - Assumptions

2021-22 Includes Revenue/Expenditures Transferred From Lincoln Union Elementary

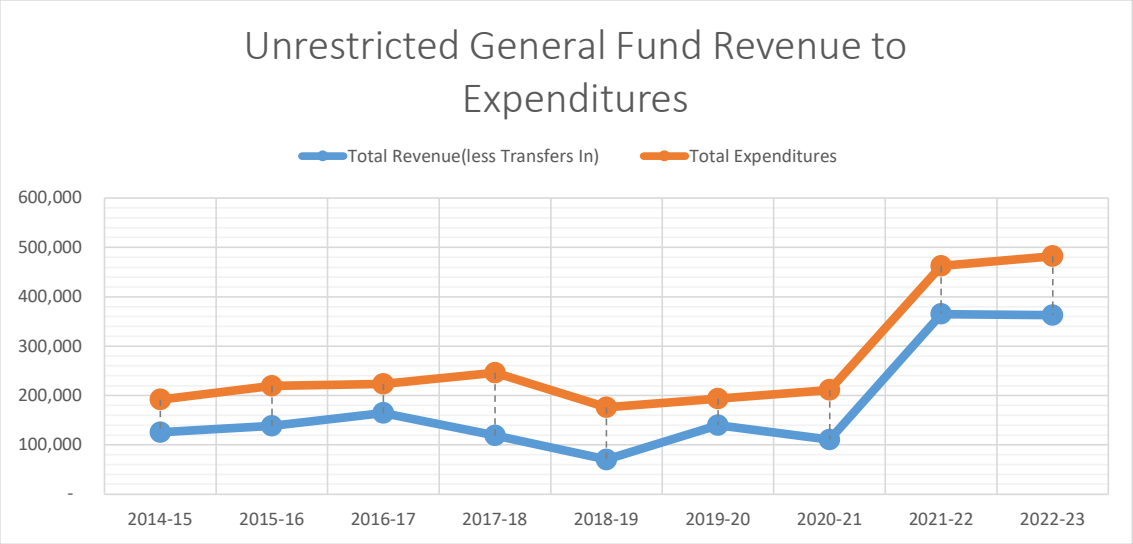
2020-21	2021-22	2022-23
REVENUES		
Estimated ADA of 9.78 Based on 2019-20 ADA	**Added Lincoln Union ADA: 15.76**	**Estimated flat ADA at 15.76**
LCFF Revenue: $156,428 >LCFF revenue to remain flat due to "Held Harmless" amount	**LCFF Revenue: $156,429** >LCFF revenue to remain flat due to "Held Harmless" amount	**LCFF Revenue: $156,422** >LCFF revenue to remain flat due to "Held Harmless" amount
Federal Revenue: $61,612 >REAP-Estimated $20,042 >Title IV-Student Support $10,000 >Special Ed IDEA $4,685 >Title I-Low Income $1,103 >Federal Mental Health Allocation $1,233 >Title II-Teacher Improvement $1,092 >Title III-Limited English $1,030 >Coronavirus Relief Funds $22,427	**Federal Revenue: $40,989** >REAP-Estimated $20,042 >Title IV-Student Support $10,000 >Special Ed IDEA $6,048 >Title I-Low Income $1,103 >Federal Mental Health Allocation $1,232 >Title II-Teacher Improvement $1,533 >Title III-Limited English $1,030 >Coronavirus Relief Funds Removed <$22,427>	**Federal Revenue: $40,989** >REAP-Estimated $20,042 >Title IV-Student Support $10,000 >Special Ed IDEA $6,048 >Title I-Low Income $1,103 >Federal Mental Health Allocation $1,232 >Title II-Teacher Improvement $1,533 >Title III-Limited English $1,030
State Revenue: $14,523 >Mental Health Allocation $4,282 >Lottery $2,030 >Mandated costs based on 19-20 ADA $315 >Required STRS on Behalf entry offset by expenditure $6,488 >Coronavirus Relief Funds $1,406	**State Revenue: $25,212** >Mental Health Allocation $4,282 >Lottery $3,282 >Mandated costs based on 19-20 ADA $510 >Required STRS on Behalf entry offset by expenditure $17,138 >Coronavirus Relief Funds Removed <$1,406>	**State Revenue: $25,212** >Mental Health Allocation $4,282 >Lottery $3,282 >Mandated costs based on 19-20 ADA $510 >Required STRS on Behalf entry offset by expenditure $17,138
Local Revenue: $9,495 >Special Education Allocation $5,066 >Interest $2,500 >Other $1,096 >Air Purifier Grant $833	**Local Revenue: $13,503** >Special Education Allocation $8,163 >Interest $3,500 >Other $1,840 >Removed Air Purifier Grant	**Local Revenue: $13,503** >Special Education Allocation $8,163 >Interest $3,500 >Other $1,840
EXPENDITURES		
Certificated Salaries: $81,506 >1 FTE Teacher/Principal, Music PEA Estimated Substitute Time >One-time Covid-19 preparation pay	**Certificated Salaries: $172,999** >2 FTE Teacher/Principal, Music PEA, STEM PEA, Estimated Substitute Time >2% teacher step and column increase >Removed Covid-19 preparation pay	**Certificated Salaries: $172,782** >2 FTE Teacher/Principal, Music PEA, STEM PEA, Estimated Substitute Time >2% teacher step and column increase >Reduced STEM based on parent fund balance
Classified Salaries: $43,577 >Bilingual Aide, Translation, Art PEA, Tutor and Estimated Substitute Time	**Classified Salaries: $81,376** >Bilingual Aide and Instructional Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase >Removed Coronavirus funded tutor	**Classified Salaries: $84,560** >Bilingual Aide and Instructional Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase
Employee Benefits: $53,965 >Health & Welfare for Teacher and Aide, STRS Rate 16.15%, PERS Rate 20.70%, and STRS on Behalf offset	**Employee Benefits: $126,722** >Health & Welfare for Teacher and Aide, STRS Rate 15.92%, PERS Rate 23.00%, and STRS on Behalf offset	**Employee Benefits: $136,340** >Health & Welfare for Teacher and Aide, STRS Rate 18.00%, PERS Rate 26.30%, and STRS on Behalf offset
Books and Supplies: $32,302 >Budgeted based actual expenditures and historical averages. Increases from previous year due to Coronavirus Relief Funds	**Books and Supplies: $30,130** >Increased by 3% where applicable >Removed Coronavirus Relief Funds, air purifier grant, and local donations	**Books and Supplies: $30,720** >Increased by 3% where applicable
Service and Other Operating Expenditures: $88,754 >Budgeted based actual expenditures and historical averages	**Service and Other Operating Expenditures: $138,181** >Increased by 3% where applicable >Removed one-time attorney costs associated with the district reorganization	**Service and Other Operating Expenditures: $141,426** >Increased by 3% where applicable
Other Outgo: $44,812 >Special Education excess costs based on County Estimate	**Other Outgo: $79,248** >Special Education excess costs increased by 5%	**Other Outgo: $81,601** >Special Education excess costs increased by 5%
Fund 17 Special Reserve Fund >Transfer to the General Fund from the Special Reserve Fund: $102,738 >Interest $2,000 >Special Reserve Fund ending balance: $113,344	**Fund 17 Special Reserve Fund** >Transfer to the General Fund from the Special Reserve Fund: $97,269 >Interest $8,000 >Special Reserve Fund ending balance: $488,118	**Fund 17 Special Reserve Fund** >Transfer to the General Fund from the Special Reserve Fund: $119,717 >Interest $8,000 >Special Reserve Fund ending balance: $375,402

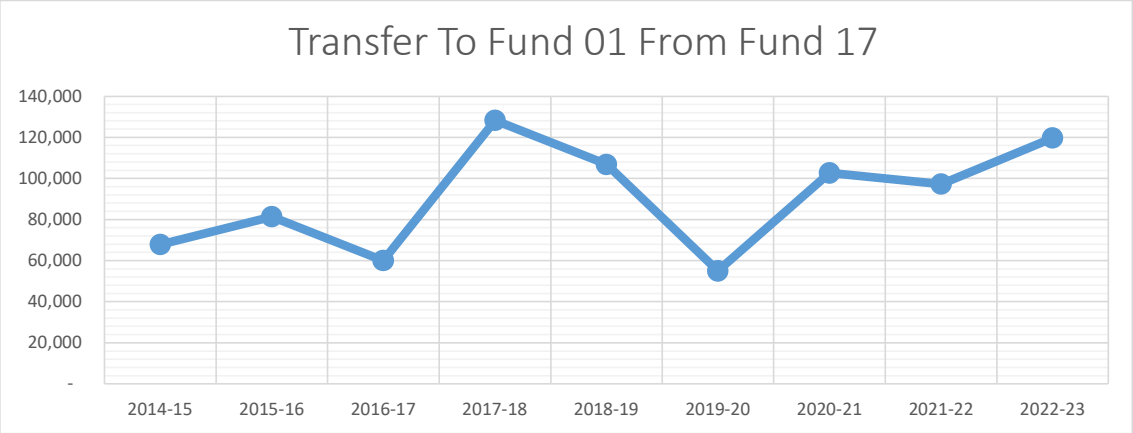
LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 Second Interim - Multi-Year Projection

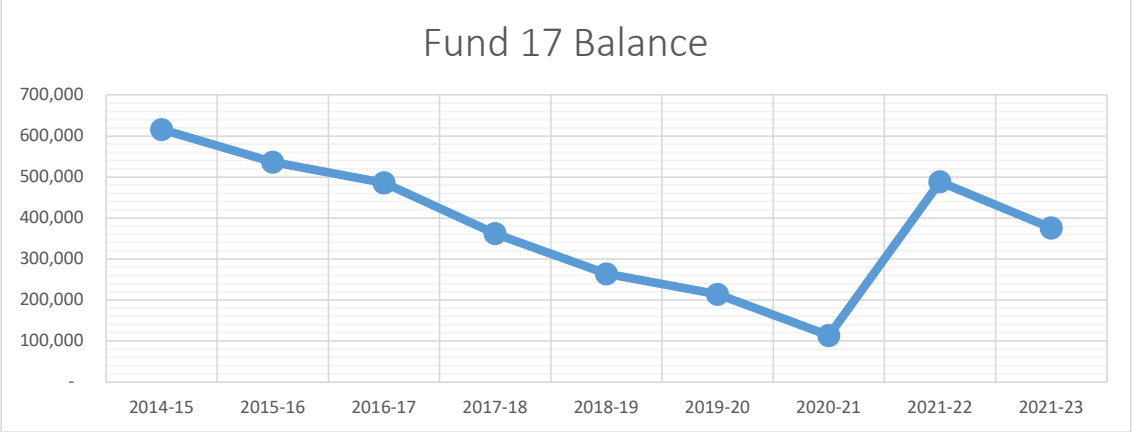
Description	UNRESTRICTED			RESTRICTED			COMBINED		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
A. REVENUES AND OTHER FINANCING SOURCES									
1. LCFF/Revenue Limit Sources	156,428	444,010	444,003				156,428	444,010	444,003
2. Federal Revenues	-	-	-	61,612	40,989	40,989	61,612	40,989	40,989
3. Other State Revenues	1,847	2,982	2,982	12,676	21,259	21,259	14,523	24,241	24,241
4. Other Local Revenues	4,429	5,340	5,340	5,066	8,163	8,163	9,495	13,503	13,503
5. Other Financing Sources							-	-	-
a. Transfers In	102,738	97,269	119,717	-	-	-	102,738	97,269	119,717
b. Other Sources	-	-	-	-	-	-	-	-	-
c. Contributions	(52,006)	(87,345)	(89,698)	52,006	87,345	89,698	-	-	-
6. Total (Sum lines Al thru A5c)	213,436	462,256	482,344	131,360	157,756	160,109	344,796	620,012	642,453
B. EXPENDITURES AND OTHER FINANCING USES									
1. Certificated Salaries									
a. Base Salaries	80,833	80,833	165,452	673	673	7,547	81,506	81,506	172,999
b. Step & Column Adjustment		1,485	1,515		-	-		1,485	1,515
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		83,133	1,428		6,874	(3,160)		90,007	(1,732)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,833	165,452	168,394	673	7,547	4,387	81,506	172,999	172,782
2. Classified Salaries									
a. Base Salaries	16,246	16,246	57,527	27,331	27,331	23,849	43,577	43,577	81,376
b. Step & Column Adjustment		654	767		1,123	1,098		1,777	1,866
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		40,627	2,947		(4,605)	(1,628)		36,022	1,318
e. Total Classified Salaries (Sum lines B2a thru B2d)	16,246	57,527	61,241	27,331	23,849	23,319	43,577	81,376	84,560
3. Employee Benefits	39,981	100,628	110,224	13,984	26,094	26,116	53,965	126,722	136,340
4. Books and Supplies	8,818	28,290	28,880	23,484	1,840	1,840	32,302	30,130	30,720
5. Services and Other Operating Expenditures	65,558	110,358	113,603	23,196	26,852	26,852	88,754	137,210	140,455
6. Capital Outlay	-	-	-	-	-	-	-	-	-
7. Other Outgo (excluding Transfers of Indirect Costs)	-			44,812	79,248	81,601	44,812	79,248	81,601
7. Other Outgo (excluding Transfers of Indirect Costs)	-			-			-	-	-
7. Total	-	-	-	44,812	79,248	81,601	44,812	79,248	81,601
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	-	-
9. Other Financing Uses	-						-	-	-
a. Transfers Out	-	-	-	-	-	-	-	-	-
b. Other Uses	-	-	-	-	-	-	-	-	-
10. Other Adjustments (Explain in Section F below)		-	-		-	-		-	-
11. Total (Sum lines BI thru B10)	211,436	462,254	482,342	133,480	165,430	164,116	344,916	627,684	646,458
C. NET INCREASE (DECREASE) IN FUND BALANCE									
(line A6 minus line B11)	2,000	2	1	(2,120)	(7,674)	(4,007)	(120)	(7,672)	(4,005)
D. FUND BALANCE									
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	122,000	122,000	3,548	15,000	7,326	123,548	137,000	129,326
2. Ending Fund Balance (Sum lines C and DI)	122,000	122,002	122,001	1,428	7,326	3,319	123,428	129,328	125,320
3. Components of Ending Fund Balance (Form OII)									
a. Nonspendable	1,000	1,000	1,000	-	-	-	1,000	1,000	1,000
b. Restricted				1,428	7,326	3,319	1,428	7,326	3,319
c. Committed									
I. Stabilization Arrangements	-	-	-				-	-	-
2. Other Commitments	-	-	-				-	-	-
d. Assigned	50,000	50,000	-				50,000	50,000	-
e. Unassigned/Unappropriated									
1. Reserve for Economic Uncertainties	71,000	71,000	121,001				71,000	71,000	121,001
2. Unassigned/Unappropriated	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)
f. Total Components of Ending Fund Balance	122,000	122,000	122,001	1,427	7,326	3,319	123,427	129,326	125,320
(Line D3f must agree with line D2)	-	2	-	0	1	0	0	2	0

Fund 17 Balance			
Beginning Balance	214,082	577,387	488,118
Intrest	2,000	8,000	7,000
Transfer In/Out	(102,738)	(97,269)	(119,717)
Ending Balance	113,344	488,118	375,402
Total Ending Balance Fund 01 & 17 Combined	235,344	610,118	497,403

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 Second Interim - Charts







LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-21 Second Interim - Changes Compared to First Interim

Description	2020-21 First Interim Unrestricted	Restricted	Total	2020-21 Second Interim Unrestricted	Restricted	Total	Change From 2020-21 1st Interim	Description
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	156,430	-	156,430	156,428	-	156,428	(2)	
2. Federal Revenues	-	57,867	57,867	-	61,612	61,612	3,745	ESSER II Funds
3. Other State Revenues	1,845	11,563	13,408	1,847	12,676	14,523	1,115	Increase to state mental health allocation
4. Other Local Revenues	2,929	5,066	7,995	4,429	5,066	9,495	1,500	increase to interest income
5. Other Financing Sources	-	-	-	-	-	-	-	
a. Transfers In	97,097	-	97,097	102,738	-	102,738	5,641	Increase to transfer from fund 17
b. Other Sources	-	-	-	-	-	-	-	
c. Contributions	(43,757)	43,757	-	(52,006)	52,006	-	-	
6. Total (Sum lines Al thru A5c)	**214,544**	**118,253**	**332,797**	**213,436**	**131,360**	**344,796**	**11,999**	
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a. Base Salaries	80,833	676	81,509	80,833	673	81,506	(3)	
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,833	676	81,509	80,833	673	81,506	(3)	
2. Classified Salaries								
a. Base Salaries	17,049	23,529	40,578	16,246	27,331	43,577	2,999	Increase to Coronavirus Funded Tutor
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	17,049	23,529	40,578	16,246	27,331	43,577	2,999	
3. Employee Benefits	40,212	13,489	53,701	39,981	13,984	53,965	264	Benefits Associated with Salary Increase
4. Books and Supplies	8,816	24,181	32,997	8,818	23,484	32,302	(695)	Reclass Coronavirus expenditures to salaries for Tutor. Reclass misc. REAP to salaries. Added ESSER II funds.
5. Services and Other Operating Expenditures	65,634	21,935	87,569	65,558	23,196	88,754	1,185	Many small +/-
6. Capital Outlay	-	-	-	-	-	-	-	
7. Other Outgo (7100-7299)	-	36,563	36,563	-	44,812	44,812	8,249	Increase to special ed excess cost based on increase to special ed pupil count
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-	
7. Total	114,662	96,168	210,830	114,357	105,476	219,833	9,003	
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	
9. Other Financing Uses	-	-	-	-	-	-	-	
a. Transfers Out	-	-	-	-	-	-	-	
b. Other Uses	-	-	-	-	-	-	-	
10. Other Adjustments (Explain in Section F below)	-	-	-	-	-	-	-	
11. Total (Sum lines Bl thru B10)	**212,544**	**120,373**	**332,917**	**211,436**	**133,480**	**344,916**	**11,999**	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)	**2,000**	**(2,120)**	**(120)**	**2,000**	**(2,120)**	**(120)**	**0**	
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	3,548	123,548	120,000	3,548	123,548	-	
2. Ending Fund Balance (Sum lines C and DI)	122,000	1,428	123,428	122,000	1,428	123,428	0	
3. Components of Ending Fund Balance (Form OII)								
a. Nonspendable	1,000	-	1,000	1,000	-	1,000	-	
b. Restricted	-	1,428	1,428	-	1,428	1,428	-	
c. Committed								
I. Stabilization Arrangements	-	-	-	-	-	-	-	
2. Other Commitments	-	-	-	-	-	-	-	
d. Assigned	50,000	-	50,000	50,000	-	50,000	-	
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	71,000	-	71,000	71,000	-	71,000	-	
2. Unassigned/Unappropriated	-	(0)	(0)	-	(0)	(0)	-	
f. Total Components of Ending Fund Balance	**122,000**	**1,427**	**123,427**	**122,000**	**1,427**	**123,427**	**-**	
(Line D3f must agree with line D2)	-	(0)	(0)	-	(0)	(0)	(0)	

Description	Fund 17 2020-21 First Interim Unrestricted	Restricted	Total	Fund 17 2020-21 Second Interim Unrestricted	Restricted	Total	Change	Description
Beginning Balance	214,082	-	214,082	214,082	-	214,082	-	
Interest	1,000	-	1,000	2,000	-	2,000	1,000	
Transfer In/Out	(97,097)	-	(97,097)	(102,738)	-	(102,738)	(5,641)	
Ending Balance	**117,985**	**-**	**117,985**	**113,344**	**-**	**113,344**	**(4,641)**	

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 Second Interim - Multi-Year Changes

Description	2020-21 Second Interim			2021-22 Second Interim					2022-23 Second Interim				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description	Unrestricted	Restricted	Total	Change	Description
A. REVENUES AND OTHER FINANCING SOURCES													
1. LCFF/Revenue Limit Sources	156,428	-	156,428	444,010	-	444,010	287,582	Increased by Lincoln Union LCFF	444,003	-	444,003	(7)	
2. Federal Revenues	-	61,612	61,612	-	40,989	40,989	(20,623)	Removed Coronavirus Relief Funds, Included Lincoln revenue excluding REAP	-	40,989	40,989	-	
3. Other State Revenues	1,847	12,676	14,523	2,982	21,259	24,241	9,718	Removed Coronavirus Relief Funds. Included Lincoln revenue	2,982	21,259	24,241	-	
4. Other Local Revenues	4,429	5,066	9,495	5,340	8,163	13,503	4,008	Removed Air Purifier Grant, included Lincoln revenue	5,340	8,163	13,503	-	Reduced interest income
5. Other Financing Sources	-	-	-	-	-	-	-		-	-	-	-	
a. Transfers In	102,738	-	102,738	97,269	-	97,269	(5,469)	Reduced transfer from fund 17	119,717	-	119,717	22,448	Removed transfer from fund 17 due to lack of funds
b. Other Sources	-	-	-	-	-	-	-		-	-	-	-	
c. Contributions	(52,006)	52,006	-	(87,345)	87,345	-	-		(89,698)	89,698	-	-	
6. Total (Sum lines AI thru A5c)	**213,436**	**131,360**	**344,796**	**462,256**	**157,756**	**620,012**	**275,216**		**482,344**	**160,109**	**642,453**	**22,441**	
B. EXPENDITURES AND OTHER FINANCING USES													
1. Certificated Salaries													
a. Base Salaries	80,833	673	81,506	80,833	673	81,506	-		165,452	7,547	172,999	-	
b. Step & Column Adjustment	-	-	-	1,485	-	1,485		Step and column increase	1,515	-	1,515		Step and column increase
c. Cost-of-Living Adjustment	-	-	-	-	-	-			-	-	-		
d. Other Adjustments	-	-	-	83,133	6,874	90,007		Removed Coronavirus Relief Funds Tutor and added Lincoln salaries	1,428	(3,160)	(1,732)		Small adjustment to PEA budget
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,833	673	81,506	165,452	7,547	172,999	-		168,394	4,387	172,782	-	
2. Classified Salaries													
a. Base Salaries	16,246	27,331	43,577	16,246	27,331	43,577	-		57,527	23,849	81,376	-	
b. Step & Column Adjustment	-	-	-	654	1,123	1,777		Step and column increase	767	1,098	1,866		Step and column increase
c. Cost-of-Living Adjustment	-	-	-	-	-	-			-	-	-		
d. Other Adjustments	-	-	-	40,627	(4,605)	36,022		Reallocated restricted to unrestricted and removed Coronavirus funded tutor and included Lincoln salaries	2,947	(1,628)	1,318		Reallocated restricted to unrestricted and small PEA adjustments
e. Total Classified Salaries (Sum lines B2a thru B2d)	16,246	27,331	43,577	57,527	23,849	81,376	-		61,241	23,319	84,560	-	
3. Employee Benefits	39,981	13,984	53,965	100,628	26,094	126,722	72,757	Increase to PERS and health & welfare and Lincoln benefits	110,224	26,116	136,340	9,619	Increase to STRS & PERS and health & welfare
4. Books and Supplies	8,818	23,484	32,302	28,290	1,840	30,130	(2,172)	Removed costs associated with Coronavirus Relief Funds, added 3% CPI where applicable and added Lincoln expenditures	28,880	1,840	30,720	590	3% CPI where applicable
5. Services and Other Operating Expenditures	65,558	23,196	88,754	110,358	26,852	137,210	48,456	Removed costs associated with Coronavirus Relief Funds, added 3% CPI where applicable and added Lincoln expenditures excluding audit fees and MCOE related services.	113,603	26,852	140,455	3,245	3% CPI where applicable
6. Capital Outlay	-	-	-	-	-	-	-		-	-	-	-	
7. Other Outgo (7100-7299)	-	44,812	44,812	-	79,248	79,248	34,436	Increase special ed excess costs by 5% and added Lincoln expenditures	-	81,601	81,601	2,353	Increase special ed excess costs by 5%
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-		-	-	-	-	
7. Total	114,357	105,476	219,833	239,275	134,034	373,310	153,477		252,707	136,409	389,116	15,807	
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-		-	-	-	-	
9. Other Financing Uses	-	-	-	-	-	-	-		-	-	-	-	
a. Transfers Out	-	-	-	-	-	-	-		-	-	-	-	
b. Other Uses	-	-	-	-	-	-	-		-	-	-	-	
10. Other Adjustments (Explain in Section F below)	-	-	-	-	-	-	-		-	-	-	-	
11. Total (Sum lines BI thru B10)	**211,436**	**133,480**	**344,916**	**462,254**	**165,430**	**627,684**	**153,477**		**482,342**	**164,116**	**646,458**	**15,807**	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)	**2,000**	**(2,120)**	**(120)**	**2**	**(7,674)**	**(7,672)**	**121,739**		**1**	**(4,007)**	**(4,005)**	**6,634**	
D. FUND BALANCE													
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	3,548	123,548	122,000	15,000	137,000			122,000	7,326	129,326		
2. Ending Fund Balance (Sum lines C and DI)	122,000	1,428	123,428	122,002	7,326	129,328	121,739		122,001	3,319	125,320	6,634	
3. Components of Ending Fund Balance (Form OII)													
a. Nonspendable	1,000	-	1,000	1,000	-	1,000	-		1,000	-	1,000	-	
b. Restricted	-	1,428	1,428	-	7,326	7,326	5,898		-	3,319	3,319	(4,007)	
c. Committed													
I. Stabilization Arrangements	-	-	-	-	-	-	-		-	-	-	-	
2. Other Commitments	-	-	-	-	-	-	-		-	-	-	-	
d. Assigned	50,000	-	50,000	50,000	-	50,000	-		-	-	-	(50,000)	
e. Unassigned/Unappropriated													
1. Reserve for Economic Uncertainties	71,000	-	71,000	71,000	-	71,000	-		121,001	-	121,001	50,001	
2. Unassigned/Unappropriated	-	(0)	(0)	-	(0)	(0)	-		-	(0)	(0)	-	
f. Total Components of Ending Fund Balance	**122,000**	**1,427**	**123,427**	**122,000**	**7,326**	**129,326**	**5,898**		**122,001**	**3,319**	**125,320**	**(4,006)**	
(Line D3f must agree with line D2)	-	(0)	(0)	(2)	(1)	(2)	(115,841)		-	(0)	(0)	(10,640)	

Description	Fund 17 2020-21 Second Interim			Fund 17 2021-22 Second Interim					Fund 17 2022-23 Second Interim				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description	Unrestricted	Restricted	Total	Change	Description
Beginning Balance	214,082	-	214,082	577,387	-	577,387	363,305		488,118	-	488,118	(89,269)	
Interest	2,000	-	2,000	8,000	-	8,000	6,000		7,000	-	7,000	(1,000)	
Transfer In/Out	(102,738)	-	(102,738)	(97,269)	-	(97,269)	5,469		(119,717)	-	(119,717)	(22,448)	
Ending Balance	**113,344**	**-**	**113,344**	**488,118**	**-**	**488,118**	**374,774**		**375,402**	**-**	**375,402**	**(112,717)**	

Laguna 2020-21 Resources Budget

Code	Program	Beg Bal	Transfer In	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	119,779	102,738	147,685	(52,006)	**318,196**	69,470	16,246	37,857	7,065	65,558	-	-	-	**196,196**	122,000
01-1100	Unrest Lottery	221	-	1,532	-	**1,753**	-	-	-	1,753	-	-	-	-	**1,753**	-
01-1400	EPA	-	-	13,487	-	**13,487**	11,363	-	2,124	-	-	-	-	-	**13,487**	-
	Total Unrestricted General Fund:	120,000	102,738	162,704	(52,006)	333,436	80,833	16,246	39,981	8,818	65,558	-	-	-	211,436	122,000
01-3010	Title I Part A Low Income	-	-	1,103	-	**1,103**	-	853	250	-	-	-	-	-	**1,103**	-
01-3210	Emergency Relief(ESSER)	-	-	4,737	-	**4,737**	-	945	84	3,708	-	-	-	-	**4,737**	-
01-3215	GEERF Learning Loss Mitigation	-	-	1,380	-	**1,380**	-	1,269	111	-	-	-	-	-	**1,380**	-
01-3220	CRF Learning Loss Mitigation	-	-	16,310	-	**16,310**	-	106	10	15,547	647	-	-	-	**16,310**	-
01-3310	Special Ed. IDEA	-	-	4,685	-	**4,685**	-	-	-	-	4,685	-	-	-	**4,685**	-
01-3327	Spec. Ed. Mental	-	-	1,233	-	**1,233**	-	-	-	-	1,233	-	-	-	**1,233**	-
01-4035	Title II Imp Tchr	-	-	1,092	-	**1,092**	673	270	149	-	-	-	-	-	**1,092**	-
01-4127	Title IV A Student Support	-	-	10,000	-	**10,000**	-	7,726	2,274	-	-	-	-	-	**10,000**	-
01-4203	Limited English	-	-	1,030	-	**1,030**	-	-	-	1,030	-	-	-	-	**1,030**	-
01-5830	REAP	-	-	20,042	-	**20,042**	-	15,483	4,559	-	-	-	-	-	**20,042**	-
01-6230	CA Clean Energy	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-6300	Rest Lottery	158	-	500	-	**658**	-	-	-	658	-	-	-	-	**658**	-
01-6500	Special Ed	-	-	5,066	52,006	**57,072**	-	-	-	-	12,260	-	44,812	-	**57,072**	-
01-6513	Mental Health	-	-	971	-	**971**	-	-	-	-	971	-	-	-	**971**	-
01-6546	Mental Health	-	-	3,311	-	**3,311**	-	-	-	-	3,311	-	-	-	**3,311**	-
01-7311	Classified Prof Dev Grant	89	-	-	-	**89**	-	-	-	-	89	-	-	-	**89**	-
01-7388	SB117 COVID-19 Response Funds	250	-	-	-	**250**	-	-	-	250	-	-	-	-	**250**	-
01-7420	State Learning Loss Mitigation	-	-	1,406	-	**1,406**	-	679	59	668	-	-	-	-	**1,406**	-
01-7690	STRS Behalf	-	-	6,488	-	**6,488**	-	-	6,488	-	-	-	-	-	**6,488**	-
01-9030	Schools Rule	671	-	-	-	**671**	-	-	-	671	-	-	-	-	**671**	-
01-9194	Donations PC	2,380	-	-	-	**2,380**	-	-	-	952	-	-	-	-	**952**	1,428
	Total Restricted General Fund:	3,548	-	79,354	52,006	134,908	673	27,331	13,984	23,484	23,196	-	44,812	-	133,480	1,428
	Total General Fund:	123,548	102,738	242,058	-	**468,344**	81,506	43,577	53,965	32,302	88,754	-	44,812	-	**344,916**	123,428

Code	Program	Beg Bal	Transfer In	Revenue	Interest	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
17-0000	Special Reserve	214,082	-	2,000	-	**216,082**	-	-	-	-	-	-	-	102,738	**102,738**	113,344
	Grand Total:	**337,630**	**102,738**	**244,058**	**-**	**684,426**	**81,506**	**43,577**	**53,965**	**32,302**	**88,754**	**-**	**44,812**	**102,738**	**447,654**	**236,772**

Laguna 2021-22 Resources Budget

Code	Program	Beg Bal	Transfer In	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	122,000	97,269	437,782	(87,345)	**569,706**	156,266	57,527	98,933	24,622	110,358	-	-	-	**447,706**	122,000
01-1100	Unrest Lottery	-	-	2,472	-	**2,472**	-	-	-	2,472	-	-	-	-	**2,472**	0
01-1400	EPA	-	-	12,078	-	**12,078**	9,186	-	1,696	1,196	-	-	-	-	**12,078**	0
	Total Unrestricted General Fund:	122,000	97,269	452,332	(87,345)	584,256	165,452	57,527	100,629	28,290	110,358	-	-	-	462,255	122,001
01-3010	Title I Part A Low Income	-	-	1,103	-	**1,103**	-	837	266	-	-	-	-	-	**1,103**	0
01-3210	Emergency Relief(ESSER)	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3310	Special Ed. IDEA	-	-	6,048	-	**6,048**	-	-	-	-	6,048	-	-	-	**6,048**	-
01-3327	Spec. Ed. Mental	-	-	1,233	-	**1,233**	-	-	-	-	1,233	-	-	-	**1,233**	-
01-4035	Title II Imp Tchr	-	-	1,533	-	**1,533**	1,069	269	195	-	-	-	-	-	**1,533**	0
01-4127	Title IV A Student Support	-	-	10,000	-	**10,000**	-	7,530	2,470	-	-	-	-	-	**10,000**	(0)
01-4203	Limited English	-	-	1,030	-	**1,030**	-	-	-	1,030	-	-	-	-	**1,030**	-
01-5830	REAP	-	-	20,042	-	**20,042**	-	15,214	4,828	-	-	-	-	-	**20,042**	0
01-6230	CA Clean Energy	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-6300	Rest Lottery	-	-	810	-	**810**	-	-	-	810	-	-	-	-	**810**	-
01-6500	Special Ed	-	-	8,163	87,345	**95,508**	-	-	-	-	16,260	-	79,248	-	**95,508**	-
01-6513	Mental Health	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-6546	Mental Health	-	-	3,311	-	**3,311**	-	-	-	-	3,311	-	-	-	**3,311**	-
01-7311	Classified Prof Dev Grant	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7420	State Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7690	STRS Behalf	-	-	17,138	-	**17,138**	-	-	17,138	-	-	-	-	-	**17,138**	-
01-9030	Schools Rule	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-9251	Pre-school Program	1,889	-	-	-	**1,889**	-	-	-	-	-	-	-	-	**-**	1,889
01-9252	Local Donations	11,684	-	-	-	**11,684**	6,480	-	1,196	-	-	-	-	-	**7,676**	4,008
01-9194	Donations PC	1,428	-	-	-	**1,428**	-	-	-	-	-	-	-	-	**-**	1,428
	Total Restricted General Fund:	15,001	-	70,411	87,345	172,757	7,549	23,849	26,093	1,840	26,852	-	79,248	-	165,432	7,325
	Total General Fund:	137,001	97,269	522,743	-	**757,012**	173,001	81,377	126,722	30,130	137,210	-	79,248	-	**627,687**	129,325

Code	Program	Beg Bal	Transfer In	Revenue	Interest	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
17-0000	Special Reserve	113,344	464,043	8,000	-	**585,387**	-	-	-	-	-	-	-	97,269	**97,269**	488,118
	Grand Total:	**250,345**	**561,312**	**530,743**	**-**	**1,342,400**	**173,001**	**81,377**	**126,722**	**30,130**	**137,210**	**-**	**79,248**	**97,269**	**724,956**	**617,444**

Laguna 2022-23 Resources Budget

Code	Program	Beg Bal	Transfer In	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	122,000	119,717	437,886	(89,698)	**589,905**	159,459	61,241	108,390	25,212	113,603	-	-	-	**467,905**	122,000
01-1100	Unrest Lottery	-	-	2,472	-	**2,472**	-	-	-	2,472	-	-	-	-	**2,472**	0
01-1400	EPA	-	-	11,967	-	**11,967**	8,936	-	1,835	1,196	-	-	-	-	**11,967**	(0)
	Total Unrestricted General Fund:	122,000	119,717	452,325	(89,698)	604,344	168,394	61,241	110,225	28,880	113,603	-	-	-	482,343	122,000
01-3010	Title I Part A Low Income	-	-	1,103	-	**1,103**	-	817	286	-	-	-	-	-	**1,103**	(0)
01-3210	Emergency Relief(ESSER)	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-3310	Special Ed. IDEA	-	-	6,048	-	**6,048**	-	-	-	-	6,048	-	-	-	**6,048**	-
01-3327	Spec. Ed. Mental	-	-	1,233	-	**1,233**	-	-	-	-	1,233	-	-	-	**1,233**	-
01-4035	Title II Imp Tchr	-	-	1,533	-	**1,533**	1,064	256	214	-	-	-	-	-	**1,533**	(0)
01-4127	Title IV A Student Support	-	-	10,000	-	**10,000**	-	7,405	2,595	-	-	-	-	-	**10,000**	(0)
01-4203	Limited English	-	-	1,030	-	**1,030**	-	-	-	1,030	-	-	-	-	**1,030**	-
01-5830	REAP	-	-	20,042	-	**20,042**	-	14,842	5,200	-	-	-	-	-	**20,042**	0
01-6230	CA Clean Energy	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-6300	Rest Lottery	-	-	810	-	**810**	-	-	-	810	-	-	-	-	**810**	-
01-6500	Special Ed	-	-	8,163	89,698	**97,861**	-	-	-	-	16,260	-	81,601	-	**97,861**	-
01-6513	Mental Health	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-6546	Mental Health	-	-	3,311	-	**3,311**	-	-	-	-	3,311	-	-	-	**3,311**	-
01-7311	Classified Prof Dev Grant	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7420	State Learning Loss Mitigation	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-7690	STRS Behalf	-	-	17,138	-	**17,138**	-	-	17,138	-	-	-	-	-	**17,138**	-
01-9030	Schools Rule	-	-	-	-	**-**	-	-	-	-	-	-	-	-	**-**	-
01-9251	Pre-school Program	1,889	-	-	-	**1,889**	-	-	-	-	-	-	-	-	**-**	1,889
01-9252	Local Donations	4,008	-	-	-	**4,008**	3,325	-	683	-	-	-	-	-	**4,008**	(0)
01-9194	Donations PC	1,428	-	-	-	**1,428**	-	-	-	-	-	-	-	-	**-**	1,428
	Total Restricted General Fund:	7,325	-	70,411	89,698	167,434	4,389	23,320	26,116	1,840	26,852	-	81,601	-	164,117	3,316
	Total General Fund:	129,325	119,717	522,736	-	**771,777**	172,784	84,561	136,341	30,720	140,455	-	81,601	-	**646,461**	125,316

Code	Program	Beg Bal	Transfer In	Revenue	Interest	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
17-0000	Special Reserve	488,118	-	7,000	-	**495,118**	-	-	-	-	-	-	-	119,717	**119,717**	375,402
	Grand Total:	**617,443**	**119,717**	**529,736**	**-**	**1,266,896**	**172,784**	**84,561**	**136,341**	**30,720**	**140,455**	**-**	**81,601**	**119,717**	**766,177**	**500,718**

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_X_ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Keith Ricci Telephone: 415-491-6645

Title: Business Manager E-mail: kricci@marinschools.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,072.00	1,845.00	628.32	1,847.00	2.00	0.1%
4) Other Local Revenue		8600-8799	1,696.00	2,929.00	1,732.30	4,429.00	1,500.00	51.2%
5) TOTAL, REVENUES			148,283.00	161,204.00	83,901.50	162,704.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,119.00	80,833.00	40,789.00	80,833.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,572.00	17,049.00	20,476.58	16,246.00	803.00	4.7%
3) Employee Benefits		3000-3999	46,666.00	40,212.12	24,336.09	39,981.12	231.00	0.6%
4) Books and Supplies		4000-4999	6,188.02	8,815.75	1,583.36	8,817.75	(2.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,306.00	65,634.00	20,959.56	65,558.00	76.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			223,851.02	212,543.87	108,144.59	211,435.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,568.02)	(51,339.87)	(24,243.09)	(48,731.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,011.00)	(43,757.00)	0.00	(52,006.00)	(8,249.00)	18.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,568.02	53,339.87	0.00	50,731.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	(24,243.09)	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,000.00	120,000.00		120,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,000.00	120,000.00		120,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,000.00	120,000.00		120,000.00		
2) Ending Balance, June 30 (E + F1e)			122,000.00	122,000.00		122,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	50,000.00	50,000.00		50,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	89,240.00	99,155.00	41,358.00	99,155.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,536.00	14,269.00	12,200.00	13,487.00	(782.00)	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	56.00	347.00	214.81	333.00	(14.00)	-4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	64,360.00	61,711.00	37,962.51	62,459.00	748.00	1.2%
Unsecured Roll Taxes		8042	256.00	1,757.00	1,825.27	1,803.00	46.00	2.6%
Prior Years' Taxes		8043	162.00	249.00	149.18	249.00	0.00	0.0%
Supplemental Taxes		8044	4,594.00	4,291.00	1,767.18	4,291.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(20,689.00)	(25,349.00)	(13,936.07)	(25,349.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	312.00	315.00	315.00	315.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	750.00	1,530.00	313.32	1,532.00	2.00	0.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,072.00	1,845.00	628.32	1,847.00	2.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	1,000.00	935.80	2,500.00	1,500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	833.00	796.50	833.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,096.00	1,096.00	0.00	1,096.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,696.00	2,929.00	1,732.30	4,429.00	1,500.00	51.2%
TOTAL, REVENUES			148,283.00	161,204.00	83,901.50	162,704.00	1,500.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	80,119.00	73,406.00	37,075.60	73,406.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	7,427.00	3,713.40	7,427.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,119.00	80,833.00	40,789.00	80,833.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,272.00	17,049.00	20,476.58	16,246.00	803.00	4.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	300.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,572.00	17,049.00	20,476.58	16,246.00	803.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,112.00	12,473.12	6,323.38	12,472.12	1.00	0.0%
PERS		3201-3202	5,726.00	2,609.00	4,012.56	2,450.00	159.00	6.1%
OASDI/Medicare/Alternative		3301-3302	3,210.00	2,288.00	2,140.91	2,226.00	62.00	2.7%
Health and Welfare Benefits		3401-3402	20,020.00	19,350.00	9,979.62	19,350.00	0.00	0.0%
Unemployment Insurance		3501-3502	55.00	51.00	31.26	51.00	0.00	0.0%
Workers' Compensation		3601-3602	1,143.00	1,041.00	648.36	1,032.00	9.00	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,666.00	40,212.12	24,336.09	39,981.12	231.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,538.02	2,500.00	0.00	2,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,650.00	4,650.75	750.92	4,652.75	(2.00)	0.0%
Noncapitalized Equipment		4400	0.00	1,665.00	832.44	1,665.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,188.02	8,815.75	1,583.36	8,817.75	(2.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	796.00	796.00	0.00	460.00	336.00	42.2%
Dues and Memberships		5300	425.00	425.00	425.00	425.00	0.00	0.0%
Insurance		5400-5450	1,800.00	1,878.00	1,878.00	1,878.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,700.00	5,000.00	1,717.07	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	2,163.00	6,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,520.00	46,320.00	10,225.87	46,035.00	285.00	0.6%
Communications		5900	4,565.00	4,715.00	4,550.62	5,260.00	(545.00)	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,306.00	65,634.00	20,959.56	65,558.00	76.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			223,851.02	212,543.87	108,144.59	211,435.87	1,108.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(39,011.00)	(43,757.00)	0.00	(52,006.00)	(8,249.00)	18.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,011.00)	(43,757.00)	0.00	(52,006.00)	(8,249.00)	18.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,568.02	53,339.87	0.00	50,731.87	(2,608.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,275.00	57,867.00	36,955.00	61,612.00	3,745.00	6.5%
3) Other State Revenue		8300-8599	15,997.00	11,563.00	1,745.49	12,676.00	1,113.00	9.6%
4) Other Local Revenue		8600-8799	5,470.00	5,066.00	3,345.04	5,066.00	0.00	0.0%
5) TOTAL, REVENUES			58,742.00	74,496.00	42,045.53	79,354.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	595.00	676.00	0.00	673.00	3.00	0.4%
2) Classified Salaries		2000-2999	10,992.00	23,529.00	105.00	27,331.00	(3,802.00)	-16.2%
3) Employee Benefits		3000-3999	16,081.00	13,489.00	9.17	13,984.00	(495.00)	-3.7%
4) Books and Supplies		4000-4999	5,595.98	24,181.10	15,671.43	23,483.85	697.25	2.9%
5) Services and Other Operating Expenditures		5000-5999	33,990.00	21,935.00	8,363.00	23,196.25	(1,261.25)	-5.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,373.98	120,373.10	24,148.60	133,480.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,631.98)	(45,877.10)	17,896.93	(54,126.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	39,011.00	43,757.00	0.00	52,006.00	8,249.00	18.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,011.00	43,757.00	0.00	52,006.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,620.98)	(2,120.10)	17,896.93	(2,120.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,000.21	3,547.69		3,547.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,000.21	3,547.69		3,547.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,000.21	3,547.69		3,547.69		
2) Ending Balance, June 30 (E + F1e)			2,379.23	1,427.59		1,427.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,379.23	1,427.59		1,427.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,685.00	4,685.00	0.00	4,685.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,232.00	1,232.00	0.00	1,233.00	1.00	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,158.00	1,030.00	0.00	1,030.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,243.00	1,110.00	0.00	1,103.00	(7.00)	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,163.00	1,054.00	0.00	1,092.00	38.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,794.00	38,756.00	36,955.00	42,469.00	3,713.00	9.6%
TOTAL, FEDERAL REVENUE			37,275.00	57,867.00	36,955.00	61,612.00	3,745.00	6.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	250.00	500.00	339.49	500.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,747.00	11,063.00	1,406.00	12,176.00	1,113.00	10.1%
TOTAL, OTHER STATE REVENUE			15,997.00	11,563.00	1,745.49	12,676.00	1,113.00	9.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	559.04	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,470.00	5,066.00	2,786.00	5,066.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,470.00	5,066.00	3,345.04	5,066.00	0.00	0.0%
TOTAL, REVENUES			58,742.00	74,496.00	42,045.53	79,354.00	4,858.00	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	595.00	676.00	0.00	673.00	3.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			595.00	676.00	0.00	673.00	3.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,992.00	23,529.00	105.00	27,331.00	(3,802.00)	-16.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,992.00	23,529.00	105.00	27,331.00	(3,802.00)	-16.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,687.00	6,597.00	0.00	6,597.00	0.00	0.0%
PERS		3201-3202	2,415.00	4,822.00	0.00	4,980.00	(158.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	852.00	1,808.00	8.03	2,103.00	(295.00)	-16.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	11.00	0.05	14.00	(3.00)	-27.3%
Workers' Compensation		3601-3602	119.00	251.00	1.09	290.00	(39.00)	-15.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,081.00	13,489.00	9.17	13,984.00	(495.00)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	961.98	658.46	0.00	658.46	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,634.00	23,522.64	15,671.43	22,825.39	697.25	3.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,595.98	24,181.10	15,671.43	23,483.85	697.25	2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,644.00	589.00	0.00	89.00	500.00	84.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	250.00	250.00	(250.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,346.00	21,346.00	8,113.00	22,857.25	(1,511.25)	-7.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,990.00	21,935.00	8,363.00	23,196.25	(1,261.25)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			102,373.98	120,373.10	24,148.60	133,480.10	(13,107.00)	-10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	39,011.00	43,757.00	0.00	52,006.00	8,249.00	18.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,011.00	43,757.00	0.00	52,006.00	8,249.00	18.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,011.00	43,757.00	0.00	52,006.00	(8,249.00)	18.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
2) Federal Revenue		8100-8299	37,275.00	57,867.00	36,955.00	61,612.00	3,745.00	6.5%
3) Other State Revenue		8300-8599	17,069.00	13,408.00	2,373.81	14,523.00	1,115.00	8.3%
4) Other Local Revenue		8600-8799	7,166.00	7,995.00	5,077.34	9,495.00	1,500.00	18.8%
5) TOTAL, REVENUES			207,025.00	235,700.00	125,947.03	242,058.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,714.00	81,509.00	40,789.00	81,506.00	3.00	0.0%
2) Classified Salaries		2000-2999	38,564.00	40,578.00	20,581.58	43,577.00	(2,999.00)	-7.4%
3) Employee Benefits		3000-3999	62,747.00	53,701.12	24,345.26	53,965.12	(264.00)	-0.5%
4) Books and Supplies		4000-4999	11,784.00	32,996.85	17,254.79	32,301.60	695.25	2.1%
5) Services and Other Operating Expenditures		5000-5999	97,296.00	87,569.00	29,322.56	88,754.25	(1,185.25)	-1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			326,225.00	332,916.97	132,293.19	344,915.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,200.00)	(97,216.97)	(6,346.16)	(102,857.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			116,579.02	97,096.87	0.00	102,737.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,620.98)	(120.10)	(6,346.16)	(120.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	127,000.21	123,547.69		123,547.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,000.21	123,547.69		123,547.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,000.21	123,547.69		123,547.69		
2) Ending Balance, June 30 (E + F1e)			124,379.23	123,427.59		123,427.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,379.23	1,427.59		1,427.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	50,000.00	50,000.00		50,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	89,240.00	99,155.00	41,358.00	99,155.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,536.00	14,269.00	12,200.00	13,487.00	(782.00)	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	56.00	347.00	214.81	333.00	(14.00)	-4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	64,360.00	61,711.00	37,962.51	62,459.00	748.00	1.2%
Unsecured Roll Taxes		8042	256.00	1,757.00	1,825.27	1,803.00	46.00	2.6%
Prior Years' Taxes		8043	162.00	249.00	149.18	249.00	0.00	0.0%
Supplemental Taxes		8044	4,594.00	4,291.00	1,767.18	4,291.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(20,689.00)	(25,349.00)	(13,936.07)	(25,349.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,515.00	156,430.00	81,540.88	156,428.00	(2.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,685.00	4,685.00	0.00	4,685.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,232.00	1,232.00	0.00	1,233.00	1.00	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,158.00	1,030.00	0.00	1,030.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,243.00	1,110.00	0.00	1,103.00	(7.00)	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,163.00	1,054.00	0.00	1,092.00	38.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,794.00	38,756.00	36,955.00	42,469.00	3,713.00	9.6%
TOTAL, FEDERAL REVENUE			37,275.00	57,867.00	36,955.00	61,612.00	3,745.00	6.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	312.00	315.00	315.00	315.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	1,000.00	2,030.00	652.81	2,032.00	2.00	0.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,757.00	11,063.00	1,406.00	12,176.00	1,113.00	10.1%
TOTAL, OTHER STATE REVENUE			17,069.00	13,408.00	2,373.81	14,523.00	1,115.00	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	1,000.00	935.80	2,500.00	1,500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	833.00	1,355.54	833.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,096.00	1,096.00	0.00	1,096.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,470.00	5,066.00	2,786.00	5,066.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,166.00	7,995.00	5,077.34	9,495.00	1,500.00	18.8%
TOTAL, REVENUES			207,025.00	235,700.00	125,947.03	242,058.00	6,358.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,714.00	74,082.00	37,075.60	74,079.00	3.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	7,427.00	3,713.40	7,427.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,714.00	81,509.00	40,789.00	81,506.00	3.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,264.00	40,578.00	20,581.58	43,577.00	(2,999.00)	-7.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	300.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,564.00	40,578.00	20,581.58	43,577.00	(2,999.00)	-7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,799.00	19,070.12	6,323.38	19,069.12	1.00	0.0%
PERS		3201-3202	8,141.00	7,431.00	4,012.56	7,430.00	1.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,062.00	4,096.00	2,148.94	4,329.00	(233.00)	-5.7%
Health and Welfare Benefits		3401-3402	20,020.00	19,350.00	9,979.62	19,350.00	0.00	0.0%
Unemployment Insurance		3501-3502	63.00	62.00	31.31	65.00	(3.00)	-4.8%
Workers' Compensation		3601-3602	1,262.00	1,292.00	649.45	1,322.00	(30.00)	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,747.00	53,701.12	24,345.26	53,965.12	(264.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,500.00	3,158.46	0.00	3,158.46	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,284.00	28,173.39	16,422.35	27,478.14	695.25	2.5%
Noncapitalized Equipment		4400	0.00	1,665.00	832.44	1,665.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,784.00	32,996.85	17,254.79	32,301.60	695.25	2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,440.00	1,385.00	0.00	549.00	836.00	60.4%
Dues and Memberships		5300	425.00	425.00	425.00	425.00	0.00	0.0%
Insurance		5400-5450	1,800.00	1,878.00	1,878.00	1,878.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,700.00	5,000.00	1,717.07	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	2,413.00	6,750.00	(250.00)	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	67,866.00	67,666.00	18,338.87	68,892.25	(1,226.25)	-1.8%
Communications		5900	4,565.00	4,715.00	4,550.62	5,260.00	(545.00)	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,296.00	87,569.00	29,322.56	88,754.25	(1,185.25)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,120.00	36,563.00	0.00	44,812.00	(8,249.00)	-22.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			326,225.00	332,916.97	132,293.19	344,915.97	(11,999.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,579.02	97,096.87	0.00	102,737.87	5,641.00	5.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			116,579.02	97,096.87	0.00	102,737.87	(5,641.00)	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	870.00	1,000.00	712.97	2,000.00	1,000.00	100.0%
5) TOTAL, REVENUES			870.00	1,000.00	712.97	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			870.00	1,000.00	712.97	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	116,579.02	97,096.87	0.00	102,737.87	(5,641.00)	-5.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(116,579.02)	(97,096.87)	0.00	(102,737.87)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,709.02)	(96,096.87)	712.97	(100,737.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,517.90	214,082.10		214,082.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,517.90	214,082.10		214,082.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,517.90	214,082.10		214,082.10		
2) Ending Balance, June 30 (E + F1e)			57,808.88	117,985.23		113,344.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	57,808.88	117,985.23		113,344.23		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	870.00	1,000.00	712.97	2,000.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			870.00	1,000.00	712.97	2,000.00	1,000.00	100.0%
TOTAL, REVENUES			870.00	1,000.00	712.97	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	116,579.02	97,096.87	0.00	102,737.87	(5,641.00)	-5.8%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			116,579.02	97,096.87	0.00	102,737.87	(5,641.00)	-5.8%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(116,579.02)	(97,096.87)	0.00	(102,737.87)		

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	156,428.00	183.84%	444,010.00	0.00%	444,003.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,847.00	61.45%	2,982.00	0.00%	2,982.00
4. Other Local Revenues	8600-8799	4,429.00	20.57%	5,340.00	0.00%	5,340.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,737.87	-5.32%	97,269.00	23.08%	119,717.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(52,006.00)	67.95%	(87,345.00)	2.69%	(89,698.00)
6. Total (Sum lines A1 thru A5c)		213,435.87	116.58%	462,256.00	4.35%	482,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,833.00		165,451.00
b. Step & Column Adjustment				1,485.00		1,515.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				83,133.00		1,037.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,833.00	104.68%	165,451.00	1.54%	168,003.00
2. Classified Salaries						
a. Base Salaries				16,246.00		57,527.00
b. Step & Column Adjustment				654.00		767.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				40,627.00		3,338.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,246.00	254.10%	57,527.00	7.14%	61,632.00
3. Employee Benefits	3000-3999	39,981.12	151.69%	100,628.00	9.54%	110,224.00
4. Books and Supplies	4000-4999	8,817.75	220.83%	28,290.00	2.09%	28,880.00
5. Services and Other Operating Expenditures	5000-5999	65,558.00	68.34%	110,360.00	2.94%	113,605.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		211,435.87	118.63%	462,256.00	4.35%	482,344.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,000.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		120,000.00		122,000.00		122,000.00
2. Ending Fund Balance (Sum lines C and D1)		122,000.00		122,000.00		122,000.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		122,000.00		122,000.00		122,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	113,344.23		488,118.00		375,402.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		184,344.23		559,118.00		446,402.00

F. ASSUMPTIONS

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

The majority of changes due to merger of two school districts, staff from Lincoln Union Elementary transfered to Laguna Joint. In addition, there are minor salary adjustments.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	61,612.00	-33.47%	40,989.00	0.00%	40,989.00
3. Other State Revenues	8300-8599	12,676.00	67.71%	21,259.00	0.00%	21,259.00
4. Other Local Revenues	8600-8799	5,066.00	61.13%	8,163.00	0.00%	8,163.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	13,573.00	-100.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	52,006.00	67.95%	87,345.00	2.69%	89,698.00
6. Total (Sum lines A1 thru A5c)		131,360.00	30.43%	171,329.00	-6.55%	160,109.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				673.00		7,547.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,874.00		(3,160.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	673.00	1021.40%	7,547.00	-41.87%	4,387.00
2. Classified Salaries						
a. Base Salaries				27,331.00		23,849.00
b. Step & Column Adjustment				1,123.00		1,098.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,605.00)		(1,628.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,331.00	-12.74%	23,849.00	-2.22%	23,319.00
3. Employee Benefits	3000-3999	13,984.00	86.60%	26,094.00	0.08%	26,116.00
4. Books and Supplies	4000-4999	23,483.85	-92.16%	1,840.00	0.00%	1,840.00
5. Services and Other Operating Expenditures	5000-5999	23,196.25	15.76%	26,852.00	0.00%	26,852.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,812.00	76.85%	79,248.00	2.97%	81,601.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		133,480.10	23.94%	165,430.00	-0.79%	164,115.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,120.10)		5,899.00		(4,006.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,547.69		1,427.59		7,326.59
2. Ending Fund Balance (Sum lines C and D1)		1,427.59		7,326.59		3,320.59
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,427.59		7,326.59		3,320.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,427.59		7,326.59		3,320.59

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B2d changes: 2021-22: $3,000 for removal CRF funded tutor, $1,604 decrease due to reallocation to unrestricted. 2022-23: reallocation to unrestricted and reduced PEA and sub time.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	156,428.00	183.84%	444,010.00	0.00%	444,003.00
2. Federal Revenues	8100-8299	61,612.00	-33.47%	40,989.00	0.00%	40,989.00
3. Other State Revenues	8300-8599	14,523.00	66.91%	24,241.00	0.00%	24,241.00
4. Other Local Revenues	8600-8799	9,495.00	42.21%	13,503.00	0.00%	13,503.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,737.87	7.89%	110,842.00	8.01%	119,717.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		344,795.87	83.76%	633,585.00	1.40%	642,453.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,506.00		172,998.00
b. Step & Column Adjustment				1,485.00		1,515.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				90,007.00		(2,123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,506.00	112.25%	172,998.00	-0.35%	172,390.00
2. Classified Salaries						
a. Base Salaries				43,577.00		81,376.00
b. Step & Column Adjustment				1,777.00		1,865.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				36,022.00		1,710.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,577.00	86.74%	81,376.00	4.39%	84,951.00
3. Employee Benefits	3000-3999	53,965.12	134.82%	126,722.00	7.59%	136,340.00
4. Books and Supplies	4000-4999	32,301.60	-6.72%	30,130.00	1.96%	30,720.00
5. Services and Other Operating Expenditures	5000-5999	88,754.25	54.60%	137,212.00	2.36%	140,457.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,812.00	76.85%	79,248.00	2.97%	81,601.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		344,915.97	81.98%	627,686.00	2.99%	646,459.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(120.10)		5,899.00		(4,006.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		123,547.69		123,427.59		129,326.59
2. Ending Fund Balance (Sum lines C and D1)		123,427.59		129,326.59		125,320.59
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	1,427.59		7,326.59		3,320.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		123,427.59		129,326.59		125,320.59

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	113,344.23		488,118.00		375,402.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		184,344.23		559,118.00		446,402.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		53.45%		89.08%		69.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9.78		15.76		15.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		344,915.97		627,686.00		646,459.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		344,915.97		627,686.00		646,459.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,245.80		31,384.30		32,322.95
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	2,000.00	300.00%	8,000.00	-12.50%	7,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	464,043.00	-100.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,000.00	23502.15%	472,043.00	-98.52%	7,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	102,737.87	-5.32%	97,269.00	23.08%	119,717.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		102,737.87	-5.32%	97,269.00	23.08%	119,717.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(100,737.87)		374,774.00		(112,717.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	214,082.10		113,344.23		488,118.23
2. Ending Fund Balance (Sum lines C and D1)		113,344.23		488,118.23		375,401.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	113,344.23		488,118.23		375,401.23
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		113,344.23		488,118.23		375,401.23

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9.68	9.68	9.68	9.68	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.10	0.10	0.10	0.10	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9.78	9.78	9.78	9.78	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9.78	9.78	9.78	9.78	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	344,915.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,612.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				283,303.97

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9.78
B. Expenditures per ADA (Line I.E divided by Line II.A)		28,967.69

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	253,380.28	25,908.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	253,380.28	25,908.00
B. Required effort (Line A.2 times 90%)	228,042.25	23,317.20
C. Current year expenditures (Line I.E and Line II.B)	283,303.97	28,967.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 0.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 179,048.12

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,508.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,508.00
9.	Carry-Forward Adjustment (Part IV, Line F)	3,434.54
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,942.54
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	217,088.79
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,821.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,951.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,640.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	7,600.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,495.18
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	290,595.97
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	3.27%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	4.45%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	9,508.00
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	0.00
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.09%) times Part III, Line B19); zero if negative	3,434.54
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	3,434.54

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	3,434.54

Current LEA: 21-65342-0000000 Laguna Joint Elementary

Selected SELPA: AT

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AT	Marin County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					102,737.87	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	102,737.87		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	102,737.87	102,737.87		

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	9.78	9.78		
Charter School	0.00	0.00		
Total ADA	**9.78**	**9.78**	**0.0%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	9.78	15.76		
Charter School				
Total ADA	**9.78**	**15.76**	**61.1%**	**Not Met**
2nd Subsequent Year (2022-23)				
District Regular	9.78	15.76		
Charter School				
Total ADA	**9.78**	**15.76**	**61.1%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Change due to merger with the Lincoln Union School District.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	10	15		
Charter School				
Total Enrollment	**10**	**15**	**50.0%**	**Not Met**
1st Subsequent Year (2021-22)				
District Regular	10	25		
Charter School				
Total Enrollment	**10**	**25**	**150.0%**	**Not Met**
2nd Subsequent Year (2022-23)				
District Regular	10	25		
Charter School				
Total Enrollment	**10**	**25**	**150.0%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Increase in enrollment due to school being open full time durning the pandemic. In the out years enrollment increased due to the merger with Lincoln Union.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	13	13	
Charter School			
Total ADA/Enrollment	**13**	**13**	**100.0%**
Second Prior Year (2018-19)			
District Regular	13	14	
Charter School			
Total ADA/Enrollment	**13**	**14**	**92.9%**
First Prior Year (2019-20)			
District Regular	10	13	
Charter School	0		
Total ADA/Enrollment	**10**	**13**	**76.9%**
		Historical Average Ratio:	89.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**90.4%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	10	15		
Charter School	0			
Total ADA/Enrollment	**10**	**15**	**66.7%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	10	25		
Charter School				
Total ADA/Enrollment	**10**	**25**	**40.0%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	10	25		
Charter School				
Total ADA/Enrollment	**10**	**25**	**40.0%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	156,430.00	156,428.00	0.0%	Met
1st Subsequent Year (2021-22)	156,422.00	156,429.00	0.0%	Met
2nd Subsequent Year (2022-23)	155,677.00	156,422.00	0.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	169,975.39	246,232.83	69.0%
Second Prior Year (2018-19)	96,785.66	176,373.29	54.9%
First Prior Year (2019-20)	126,850.94	193,277.18	65.6%
		Historical Average Ratio:	63.2%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**58.2% to 68.2%**	**58.2% to 68.2%**	**58.2% to 68.2%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2020-21)	137,060.12	211,435.87	64.8%	Met
1st Subsequent Year (2021-22)	323,606.00	462,256.00	70.0%	Not Met
2nd Subsequent Year (2022-23)	339,859.00	482,344.00	70.5%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Significant changes to expenditures due to the merger of Laguna Joint and Lincoln Union Elementary

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	57,867.00	61,612.00	6.5%	Yes
1st Subsequent Year (2021-22)	39,153.00	40,989.00	4.7%	No
2nd Subsequent Year (2022-23)	39,153.00	40,989.00	4.7%	No

Explanation: (required if Yes)
Federal Revenues increasaed by $3,745 in 2020-21 due to Emergency Relief (ESSER).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	13,408.00	14,523.00	8.3%	Yes
1st Subsequent Year (2021-22)	12,002.00	24,241.00	102.0%	Yes
2nd Subsequent Year (2022-23)	12,002.00	24,241.00	102.0%	Yes

Explanation: (required if Yes)
Mental Health Services increased in 2020-21. Out years increased due to school district merger.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	7,995.00	9,495.00	18.8%	Yes
1st Subsequent Year (2021-22)	7,162.00	13,503.00	88.5%	Yes
2nd Subsequent Year (2022-23)	7,162.00	13,503.00	88.5%	Yes

Explanation: (required if Yes)
Increased interest income in all years. Out years increased due to school district merger

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	32,996.85	32,301.60	-2.1%	No
1st Subsequent Year (2021-22)	9,123.00	30,130.00	230.3%	Yes
2nd Subsequent Year (2022-23)	9,233.00	30,720.00	232.7%	Yes

Explanation: (required if Yes)
The decrease of $4,403 in 2020-21 is due to adjustments for ESSER, GEERF, CRF and REAP. Out years increased due to school district merger.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	87,569.00	88,754.25	1.4%	No
1st Subsequent Year (2021-22)	87,281.00	137,212.00	57.2%	Yes
2nd Subsequent Year (2022-23)	88,941.00	140,457.00	57.9%	Yes

Explanation: (required if Yes)
Out years increased due to school district merger.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	79,270.00	85,630.00	8.0%	Not Met
1st Subsequent Year (2021-22)	58,317.00	78,733.00	35.0%	Not Met
2nd Subsequent Year (2022-23)	58,317.00	78,733.00	35.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	120,565.85	121,055.85	0.4%	Met
1st Subsequent Year (2021-22)	96,404.00	167,342.00	73.6%	Not Met
2nd Subsequent Year (2022-23)	98,174.00	171,177.00	74.4%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)
Federal Revenues increasaed by $3,745 in 2020-21 due to Emergency Relief (ESSER).

Explanation: Other State Revenue (linked from 6A if NOT met)
Mental Health Services increased in 2020-21. Out years increased due to school district merger.

Explanation: Other Local Revenue (linked from 6A if NOT met)
Increased interest income in all years. Out years increased due to school district merger

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)
The decrease of $4,403 in 2020-21 is due to adjustments for ESSER, GEERF, CRF and REAP. Out years increased due to school district merger.

Explanation: Services and Other Exps (linked from 6A if NOT met)
Out years increased due to school district merger.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	9,786.75	0.00	Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	53.5%	89.1%	69.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**17.8%**	**29.7%**	**23.0%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	2,000.00	211,435.87	N/A	Met
1st Subsequent Year (2021-22)	0.00	462,256.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	482,344.00	0.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	123,427.59	Met
1st Subsequent Year (2021-22)	129,326.59	Met
2nd Subsequent Year (2022-23)	125,320.59	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	0.00	Not Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Cash Form will be submitted separately.

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10	16	16
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	344,915.97	627,686.00	646,459.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	344,915.97	627,686.00	646,459.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,245.80	31,384.30	32,322.95
6.	Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**71,000.00**	**71,000.00**	**71,000.00**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	71,000.00	71,000.00	71,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	113,344.23	488,118.00	375,402.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	184,344.23	559,118.00	446,402.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	53.45%	89.08%	69.05%
District's Reserve Standard (Section 10B, Line 7):	**71,000.00**	**71,000.00**	**71,000.00**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2020-21)	(43,757.00)	(52,006.00)	18.9%	8,249.00	Met
1st Subsequent Year (2021-22)	(46,200.00)	(60,915.00)	31.9%	14,715.00	Met
2nd Subsequent Year (2022-23)	(48,765.00)	(63,505.00)	30.2%	14,740.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2020-21)	97,096.87	102,737.87	5.8%	5,641.00	Met
1st Subsequent Year (2021-22)	99,179.00	110,842.00	11.8%	11,663.00	Met
2nd Subsequent Year (2022-23)	19,806.00	119,717.00	504.4%	99,911.00	Not Met
1c. **Transfers Out, General Fund ***					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Transfer was adjusted since first interim due to school district merger.

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — No

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): No

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? n/a

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? n/a

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

   No

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

   n/a

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

   n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1.0	1.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,010	

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	1,900	14,175	14,874
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		3,061	3,123
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1.0	1.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 630

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,750	24,568	25,743
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		3,581	3,759
3. Percent change in step & column over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Agenda Item 14

MEMO

DATE: March 9, 2021

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2020-21 Budget Revision #2**

Attached you will find resource documents supporting Budget Revision #2 for the General Fund 01 and Special Reserve Fund 17.

Laguna Joint School District 2020-21 Budget History

General Fund 01

	2020-21 History				
	Budget Adoption 7/1/20	First Interim 10/31/20	Second Interim 1/31/21	Difference: First Interim to Second Interim	2020-21 Note
Revenues					
LCFF Sources	145,515	156,430	156,428	(2)	
Federal	37,275	57,867	61,612	3,745	ESSER II Funds
State	17,069	13,408	14,523	1,115	Increase to state mental health allocation
Local	7,166	7,995	9,495	1,500	increase to interest income
Total	**207,025**	**235,700**	**242,058**	**6,358**	
Expenditures					
Certificated Salaries	80,714	81,509	81,506	(3)	
Classified Salaries	38,564	40,578	43,577	2,999	Increase to Coronavirus Funded Tutor
Benefits	62,747	53,701	53,965	264	Increase to Coronavirus Funded Tutor
Books and Supplies	11,784	32,997	32,302	(695)	Reclass Coronavirus expenditures to salaries for Tutor. Reclass misc. REAP to salaries. Added ESSER II funds.
Operating Exp	97,296	87,569	88,754	1,185	Many small +/-
Capital Outlay	-	-	-	-	
Other Outgo	35,120	36,563	44,812	8,249	Increase to special ed excess cost based on increase to special ed pupil count
Total	**326,225**	**332,917**	**344,916**	**11,999**	
Excess (Deficiency) Revenues Over Expenditures Before Other Financing Sources and Uses	**(119,200)**	**(97,217)**	**(102,858)**	**(5,641)**	
Other Financing/Uses					
Interfund Transfers In	116,579	97,097	102,738	5,641	Transfer from fund 17 increased to cover deficit increase
Interfund Transfers Out	-	-	-	-	
Total	**116,579**	**97,097**		**5,641**	
Net Increase (Decrease) in Fund Balance	**(2,621)**	**(120)**		**0**	
Beginning Balance	127,000	123,548	123,548	-	
Ending Balance	**124,379**	**123,428**		**0**	
Components of Ending Balance					
Designated Ec Uncertainty	121,000	121,000	121,000	-	
Revolving Fund	1,000	1,000	1,000	-	
Restricted	2,379	1,428	1,428	-	
Total Components	**124,379**	**123,428**		**-**	

Special Reserve Fund 17

	2020-21 History				
	Budget Adoption 7/1/20	First Interim 12/15/20	Second Interim 1/31/21	Difference Adopted Bdgt to First Interim	2020-21 Note
Revenue	870	1,000	2,000	1,000	increase to interest income
Transfer to General Fund	(116,579)	(97,097)	(102,738)	(5,641)	Transfer to fund 01 increased
Transfer from General Fund	-	-	-	-	
Beginning Balance	173,518	214,082	214,082	-	
Ending Fund Balance	**57,809**	**117,985**		**(4,641)**	

Agenda Item 15

MARIN COUNTY
OFFICE OF EDUCATION

1111 Las Gallinas Avenue/P.O. Box 4925
San Rafael, CA 94913-4925
marincoe@marinschools.org

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625
TDD (415) 491-6611

March 1, 2021

To: Luke McCann
Superintendent
Laguna Joint School District

From: Dane Lancaster, Senior Director Information Services
Marin County Office of Education

Subject: 2021-22 Technology Support Contract Services

This agreement shall commence on July 1, 2021 and continue through June 30, 2022 ***The costs listed may increase by any salary and/or benefit changes granted by the Superintendent/Governing Board.***

2021-22 Contract for Technology Support on an as needed basis at the rate of $58.50 per hour not to exceed $4,500.00

Technology Support

- Hardware and software installations, repair and upgrades
- Hardware, software, network troubleshooting
- MAC and Windows support
- Staff training

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Superintendent	Marin County Superintendent of Schools
Laguna Joint School District	Marin County Office of Education
Date	Date

Cc: Jordan Brown
Business Office

Agenda Item 16

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20286208	000214/	A T & T				
		PV-210109		01-0000-0-5970.00-0000-2700-020-000-000	9391009351 FEBRUARY 2021	31.56
				01-0000-0-5970.00-0000-7200-020-000-000	9391009351 FEBRUARY 2021	13.53
				WARRANT TOTAL		$45.09
20286209	000702/	BEDOLLA CLEANING SERVICES				
		PV-210110		01-0000-0-5615.00-0000-8200-020-000-000	438 JANUARY 2021	519.30
				WARRANT TOTAL		$519.30
20286210	000727/	CYNTHIA K DEMCHUK				
		PV-210111		01-3220-0-4300.00-1110-1010-020-000-000	117475759	28.65
		PV-210115		01-3210-0-4300.00-1110-1010-020-000-000	W09AXB0	504.77
				WARRANT TOTAL		$533.42
20286211	000075/	MARIN CO OFFICE OF EDUCATION				
		PV-210112		01-0000-0-5840.00-1110-3140-020-000-000	200803 FINAL NURSE -KWOK 19-20	279.66
		PV-210113		01-0000-0-3402.00-0000-7100-020-000-000	210269 H & W MARCH 2021 HESS S	155.10
				01-0000-0-3402.00-0000-7100-020-000-000	210269 H & W MARCH 2021 HESS D	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210269 H & W MARCH 2021 HESS D	20.93
				01-0000-0-3402.00-0000-7100-020-000-000	210269 H & W MARCH 2021 LANATT	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210269 H & W MARCH 2021 LANATT	20.93
				01-0000-0-9210.00-0000-0000-000-000-000	210269 H & W MARCH 2021 HESS S	666.90
				01-0000-0-9526.00-0000-0000-000-000-000	210269 H & W MARCH 2021 ROJAS	822.00
				01-0000-0-9528.00-0000-0000-000-000-000	210269 H & W MARCH 2021 DEMCHU	134.17
				01-0000-0-9528.00-0000-0000-000-000-000	210269 H & W MARCH 2021 ROJAS	134.17
				01-0000-0-9529.00-0000-0000-000-000-000	210269 H & W MARCH 2021 DEMCHU	20.93
				01-0000-0-9529.00-0000-0000-000-000-000	210269 H & W MARCH 2021 ROJAS	20.93
				WARRANT TOTAL		$2,544.06
20286212	000763/	MAYACAMAS MOUNTAIN SPRING WATE				
		PV-210114		01-0000-0-5535.00-0000-8200-020-000-000	52140 FEBRUARY 2021	46.75

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$46.75
20286213	000226/	OFFICE DEPOT				
		PV-210116		01-0000-0-4300.00-0000-2700-020-000-000	156291030001 PRINTER INK	28.94
				01-0000-0-4300.00-1110-1010-020-000-000	156291030001 PRINTER INK	260.46
				01-0000-0-4300.00-1110-1010-020-000-000	156291030001 SCHOOL SUPPLIES	13.00
				WARRANT TOTAL		$302.40
20286214	000311/	PETALUMA SCHOOL DISTRICT				
		PV-210117		01-0000-0-5840.00-0000-3700-020-000-000	CA21-00162 JANUARY 2021	55.00
				WARRANT TOTAL		$55.00
20286215	000374/	POPPY BANK				
		RC-210009		01-3220-0-4300.00-1110-1010-020-000-000	EVAN-MOOR - E-BOOKS	180.73
				WARRANT TOTAL		$180.73
20286216	000774/	SEEDS OF AWARENESS INC.				
		PV-210118		01-6500-0-5835.00-5770-1182-020-000-000	3216 JANUARY 2021	1,672.00
				WARRANT TOTAL		$1,672.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	$5,898.75*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	9	TOTAL AMOUNT:	$5,898.75*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	$5,898.75*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	9	TOTAL AMOUNT:	$5,898.75*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	$5,898.75*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	9	TOTAL AMOUNT:	$5,898.75*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20285041	000787/	COMCAST				
		PV-210103		01-0000-0-5839.00-0000-7300-020-000-000	114761549 JANUARY 2021	38.40
				01-0000-0-5900.00-0000-2420-020-000-000	114761549 JANUARY 2021	44.11
				01-0000-0-5900.00-0000-2700-020-000-000	114761549 JANUARY 2021	44.11
				WARRANT TOTAL		$126.62
20285042	000006/	FISHMAN SUPPLY COMPANY				
		PV-210104		01-0000-0-4300.00-0000-8200-020-000-000	1288001	429.97
				01-7420-0-4300.00-0000-8200-020-000-000	1288001	130.18
				WARRANT TOTAL		$560.15
20285043	000075/	MARIN CO OFFICE OF EDUCATION				
		PV-210105		01-3220-0-5840.00-1110-1010-020-000-000	210224 TECH SUPPORT 4TH QTR	397.25
		PV-210106		01-0000-0-3402.00-0000-7100-020-000-000	210247 H & W FEB 2021 HESS, S	155.10
				01-0000-0-3402.00-0000-7100-020-000-000	210247 H & W FEB 2021 HESS, D	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210247 H & W FEB 2021 HESS, D,	20.93
				01-0000-0-3402.00-0000-7100-020-000-000	210247 H & W FEB 2021 LANATTI	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210247 H & W FEB 2021 LANATTI	20.93
				01-0000-0-9210.00-0000-0000-000-000-000	210247 H & W FEB 2021 HESS, S	666.90
				01-0000-0-9526.00-0000-0000-000-000-000	210247 H & W FEB 2021 ROJAS	822.00
				01-0000-0-9528.00-0000-0000-000-000-000	210247 H & W FEB 2021 DEMCHUCK	134.17
				01-0000-0-9528.00-0000-0000-000-000-000	210247 H & W FEB 2021 ROJAS	134.17
				01-0000-0-9529.00-0000-0000-000-000-000	210247 H & W FEB 2021 DEMCHUCK	20.93
				01-0000-0-9529.00-0000-0000-000-000-000	210247 H & W FEB 2021 ROJAS	20.93
				WARRANT TOTAL		$2,661.65
20285044	000374/	POPPY BANK				
		RC-210004		01-0000-0-4300.00-1110-1010-020-000-000	REALLY GOOD STUFF LA0070178980	44.65
		RC-210005		01-0000-0-4300.00-1110-1010-020-000-000	ORIENTAL TRADING 706923396-01	138.35

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
		RC-210006		01-3220-0-4300.00-1110-1010-020-000-000	SCHOOL SPECIALTY 56795010	220.49
		RC-210007		01-3220-0-4300.00-1110-1010-020-000-000	SCHOOL SPECIALTY LEARNING SUPP	296.96
		RC-210008		01-3220-0-4300.00-1110-1010-020-000-000	SCHOOL SPECIALTY LEARNING LOSS	23.84
				WARRANT TOTAL		$724.29
20285045	000770/	RECOLOGY				
		PV-210107		01-0000-0-5550.00-0000-8200-020-000-000	19948124 JANUARY 2021	107.53
				WARRANT TOTAL		$107.53
20285046	000697/	SAMANTHA SHURA				
		PV-210108		01-6500-0-5835.00-5770-1182-020-000-000	OT SERVCES JANUARY 2021	475.00
				WARRANT TOTAL		$475.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$4,655.24*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$4,655.24*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$4,655.24*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$4,655.24*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$4,655.24*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$4,655.24*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20284488	000214/	A T & T				
		PV-210096		01-0000-0-5970.00-0000-2700-020-000-000	000015867655 JANUARY 2021	30.07
				01-0000-0-5970.00-0000-7200-020-000-000	000015867655 JANUARY 2021	12.88
				WARRANT TOTAL		$42.95
20284489	000671/	BAY ALARM				
		PV-210097		01-0000-0-5840.00-0000-8300-020-000-000	1868728201215M WARRANT	93.12
				01-0000-0-5840.00-0000-8300-020-000-000	1868728201215M SECURITY	116.40
				WARRANT TOTAL		$209.52
20284490	000693/	COUNTY OF MARIN				
		PV-210098		01-0000-0-5839.00-0000-3700-020-000-000	28369 PERM FOOD FACILITY RENEW	628.00
				01-0000-0-5839.00-0000-7200-020-000-000	28369 PERM FOOD FACILITY RENEW	15.00
				WARRANT TOTAL		$643.00
20284491	000075/	MARIN CO OFFICE OF EDUCATION				
		PV-210099		01-0000-0-3402.00-0000-7100-020-000-000	210124 DEC 2020 HESS, S	155.10
				01-0000-0-3402.00-0000-7100-020-000-000	210124 DEC 2020 HESS, D	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210124 DEC 2020 HESS, D	20.93
				01-0000-0-3402.00-0000-7100-020-000-000	210124 DEC 2020 LANATTI	134.17
				01-0000-0-3402.00-0000-7100-020-000-000	210124 DEC 2020 LANATTI	20.93
				01-0000-0-9210.00-0000-0000-000-000-000	210124 DEC 2020 HESS, S	666.90
				01-0000-0-9526.00-0000-0000-000-000-000	210124 DEC 2020 ROJAS	822.00
				01-0000-0-9528.00-0000-0000-000-000-000	210124 DEC 2020 DEMCHUCK	134.17
				01-0000-0-9528.00-0000-0000-000-000-000	210124 DEC 2020 ROJAS	134.17
				01-0000-0-9529.00-0000-0000-000-000-000	210124 DEC 2020 DEMCHUCK	20.93
				01-0000-0-9529.00-0000-0000-000-000-000	210124 DEC 2020 ROJAS	20.93
				WARRANT TOTAL		$2,264.40
20284492	000763/	MAYACAMAS MOUNTAIN SPRING WATE				
		PV-210100		01-0000-0-5535.00-0000-8200-020-000-000	51103 JANUARY 2021	20.50

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$20.50
20284493	000311/	PETALUMA SCHOOL DISTRICT				
		PV-210101		01-0000-0-5840.00-0000-3700-020-000-000	CA21-00134 DECEMBER 2020	40.00
		PV-210102		01-0000-0-5840.00-0000-3700-020-000-000	CA21-00104 NOVEMBER 2020	50.00
				WARRANT TOTAL		$90.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$3,270.37*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$3,270.37*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$3,270.37*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$3,270.37*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$3,270.37*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	6	TOTAL AMOUNT:	$3,270.37*