

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

The December 15, 2020 Laguna Joint School District Board Meeting will be held via Zoom.
The public may join the meeting via Zoom at the address below.

Join Zoom Meeting

<https://us02web.zoom.us/j/86062705341?pwd=Q3pzNVZta2YybkR2dndhTEkwSkxRQT09>

Phone: 1 (669) 900 6833 Meeting ID: 860 6270 5341 Passcode: 155648

REGULAR MEETING
Tuesday, December 15, 2020
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 for October 13, 2020 Regular Board Meeting,.....Action
October 13, 2020 Special Board Meeting, and November 10, 2020 Regular Board
Meeting.

CONSENT AGENDA

5. Monthly Report of School Board Investments.
The Marin County Treasurer Investment Report for September 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 November 30, 2020.
 7. Financial Summary Report
The Marin County Office of Education staff will provide the Financial Summary
Reports as of November 30, 2020.
- 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. Budget Overview for Parents.....Action
The Budget Overview for Parents is presented to the Board for approval.
13. First Interim Report.....Action
The Marin County Office of Education staff will present for Governing Board approval the First Interim Report for fiscal year 2020-2021.
14. Budget Revision #1.....Action
Marin County Office of Education staff will present the budget revision to the 2020-2021 Budget.
15. Organization of the Laguna Joint School District Board for 2021
Oath of Office.....Action
Election of Board President.....Action
Election of Secretary/Clerk.....Action
Election of Marin County School Board Association Member.....Action
16. Ratification of Warrants Paid.....Action
The warrants paid as of November 30, 2020 will be presented for Governing Board approval.
17. Other Business.....Info
18. Correspondence.....Info
19. Adjournment.....Action

**Reminder: The next Board Meeting will be held
Tuesday, January 12, 2021 at 6:30 pm**

Agenda Item 4

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

The October 13, 2020 Laguna Joint School District Board Meeting will be held via Zoom.
The public may also join the meeting via Zoom at the address below.

Join Zoom Meeting
<https://us02web.zoom.us/j/83023287309?pwd=SFpwc0xaVFIsZDBBZW1MT2NRa3R1dz09>

Phone: +1 669 900 6833 Meeting ID: 830 2328 7309 Passcode: 208450

REGULAR MEETING

**Tuesday, October 13, 2020
6:30 p.m.**

1. Call to Order: **The meeting was called to order at 6:41 by Sharon Hess**
2. Roll Call: **Sharon Hess, Dan Hess, Jim Lanatti, Cynthia Demchuk, Luke McCann**
3. Approval and Adoption of Agenda: **Approved motion Dan Hess second Sharon Hess 3 ayes**
4. Approval of Board Meeting Minutes from July 14, 2020, August 4, 2020, September 1, 2020, and September 8, 2020: **July 14 approved motion Dan Hess second Sharon Hess 3 ayes. August 4 approved motion Dan Hess second Sharon Hess 3 ayes. September 1 approved motion Dan Hess second Sharon Hess 3 ayes. September 8 approved motion Dan Hess second Sharon Hess 3 ayes.**

CONSENT AGENDA

5. Monthly Reports of School Board Investments.
The Marin County Treasurer Investment Reports for July 31, 2020 and August 31, 2020 have not yet been provided by the County.
6. Financial Activity Report
The Marin County Office of Education staff will provide the Financial Activity Reports as of September 30, 2020.
7. Financial Summary Report
The Marin County Office of Education staff will provide the Financial Summary Reports as of September 30, 2020.

Consent Agenda: **Approved motion Dan Hess second Sharon Hess 3 ayes.**

PUBLIC COMMENT

8. Public Forum (non-confidential matters only): **None.**
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: **No action taken please see attached report.**
Principal/Teacher will report on school activities and administrative matters pertaining to the school.
10. Interdistrict Transfer Agreements: **Leonardo E Rojas Romo In. Approved motion Sharon Hess second Dan Hess 3 ayes.**
Requests for Interdistrict Transfers to Laguna Joint School District will be reported for Governing Board action.
11. Report on School District Reorganization Activities: **No Action taken.**
The Board will receive an update on activities from the Reorganization Subcommittee Member.
12. Property and Liability Report: **Approved motion Sharon Hess second Dan Hess 3 ayes.**
The Board will review a report from Keenan Insurance on school facilities and safety recommendations.
13. Facilities Inspection Tool (FIT): **Approved motion Sharon Hess second Dan Hess 3 ayes**
The Board will review for approval the 2020-2021 Facility Inspection Tool as per the Education Code 17002(d)(2).
14. Letter of Adoption of Laguna Joint 2020-2021 Budget: **No action taken.**
The Board will review for information the letter of adoption of the 2020-2021 budget by the Marin County Office of Education.
15. School and College Legal Services Agreement: **Approved motion Dan Hess second Sharon Hess 3 ayes**
The Board will review for approval the Billable Agreement for Legal Services from the School and College Legal Services of California.
16. Contract Services with Dragonfly Therapeutics: **Approved motion Sharon Hess second Dan Hess 3 ayes.**
The Board will review for approval a contract with Dragonfly Therapeutics.
17. Contract Services with Seeds of Awareness: **Approved motion Sharon Hess second Dan Hess 3 ayes.**
The Board will review for approval a contract with Seeds of Awareness.
18. Review Revisions to Health Benefit Matrices: **Approved motion Dan Hess second Sharon Hess 3 ayes**
The Board will review for approval the revised updates to the District Health

Benefit Matrices.

19. Review for Approval Revised 2020-21 School Calendar, Bell Schedule, and Instructional Minutes: **Approved motion Dan Hess second Sharon Hess 3 ayes**
The Board will review for approval the revised 2020-21 School Calendar, Bell Schedule, and Instructional Minutes.
20. Quarterly Report on Williams Uniform Complaints: **None**
The Board will review the quarterly report regarding Williams Uniform Complaints for the period July 1, 2020 through September 30, 2020.
21. Appointment of Board Member Four-Year Term: **Jim Lanatti was appointed and approved motion Sharon Hess second Dan Hess 3 ayes.**
The Board will review applications, interview prospective candidates, and make an appointment to fill a Board vacancy.
22. Annual Organization Meeting: **Approved motion Sharon Hess second Dan Hess 3 ayes**
Staff will recommend to the Governing Board that the December 15, 2020 Board Meeting be designated as the Annual Organization Meeting.
23. Ratification of Warrants Paid: **Approved motion Dan Hess second Sharon Hess 3 ayes**
The warrants paid as of September 30, 2020 will be presented for Governing Board approval.
24. Other Business: **None**
25. Correspondence: **None**
26. Adjournment: **The meeting was adjourned at 7:40 motion Dan Hess second Jim Lanatti 3 ayes.**

**The next regular Board Meeting will be held on
Tuesday, November 10, 2020 at 6:30 pm**

**LAGUNA JOINT SCHOOL DISTRICT AND THE
LINCOLN UNION SCHOOL DISTRICT
BOARDS OF TRUSTEES
Via Zoom**

The October 13, 2020 Laguna Joint School District and Lincoln Union School District
Joint Special Board Meeting will be held at via Zoom.
The public may also join the meeting via Zoom at the address below.

Join Zoom Meeting
<https://us02web.zoom.us/j/84949833865?pwd=VDJuVlR1by90akk3M3pyWnJCZlVodz09>
Phone No.: +1 669 900 6833 Meeting ID: 849 4983 3865 Passcode: 502109

***SPECIAL JOINT DISTRICT MEETING*
Tuesday, October 13, 2020
5:30-6:30 p.m.**

1. Call to Order: The meeting was called to order at 5:32 by Secretary Jim Lanatti
2. Roll Call: Dan Hess, Jim Lanatti, Luke McCann, Kate Lane, Cynthia Demchuck and Sharon Hess

The Lincoln board members and staff also attended and attorney Erin Stagg.

PUBLIC COMMENT

3. School and College Legal Services of California: Information only no action was taken. School and College Legal Services of California Attorney, Erin Stagg, will provide information and take questions on legal elements of school district reorganizations.
4. Other Business: None.
5. Adjournment: The meeting was adjourned at 6:30 motion Dan Hess second Sharon Hess 3 ayes.

**The next regular Board Meetings will be held on
Tuesday, November 10, 2020**

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

The November 10, 2020 Laguna Joint School District Board Meeting will be held via Zoom.
The public may join the meeting via Zoom at the address below.

Join Zoom Meeting
<https://us02web.zoom.us/j/88656647413?pwd=dG1BNW1ZQXFhSTlBFDZdTdQWEFoZz09>

Phone: +1 (669) 900-6833 Meeting ID: 886 5664 7413 Passcode: 931290

REGULAR MEETING
Tuesday, November 10, 2020
6:30 p.m.

1. Call to Order: The meeting was called to order at 6:33 by Sharon Hess.
2. Roll Call: Sharon Hess, Dan Hess, Jim Lanatti, Cynthia Demchuk, Luke McCann
3. Approval and Adoption of Agenda: Approved motion Sharon Hess second Dan Hess 3 ayes.
4. Approval of Board Meeting Minutes October 13, 2020 Special Joint: Moved to December Meeting and October 13, 2020 Regular Meeting.

CONSENT AGENDA

5. Monthly Report of School Board Investments.
The Marin County Treasurer Investment Report for July, 2020 and August, 2020, are provided for review and comment.
6. Financial Activity Report
The Marin County Office of Education staff will provide the Financial Activity Reports as of October 30, 2020.
7. Financial Summary Report
The Marin County Office of Education staff will provide the Financial Summary Reports as of October 30, 2020.

Consent Agenda: Approved motion Dan Hess second Jim Lanatti 3 ayes.

PUBLIC COMMENT

8. Public Forum (non-confidential matters only): None
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: **No Action taken please see attached report.**
Principal/Teacher will report on school activities and administrative matters pertaining to the school.
10. Interdistrict Transfer Agreements: **None**
Requests for Interdistrict Transfers to Laguna Joint School District will be reported for Governing Board action.
11. Report on School District Reorganization Activities: **None**
The Board will receive an update on activities from the Reorganization Subcommittee Member.
12. SchoolsRule Funding for 2020-21: **Approved motion Sharon Hess second Dan Hess 3 ayes**
The Board will receive an update on the SchoolsRule fundraiser and accept The donation to the District.
13. Ratification of Warrants Paid: **Approved motion Dan Hess second Sharon Hess 3 ayes**
The warrants paid as of October 30, 2020 will be presented for Governing Board approval.
14. Other Business: **None**
15. Correspondence: **Luke McCann presented the facilities inspection tool no action taken.**
 - Facility Inspection Tool 2020-2021
16. Adjournment: **The meeting weas adjourned at 7:29 motion Sharon Hess second Dan Hess 3 ayes.**

**Reminder: The next Board Meeting will be held
Tuesday, December 15, 2020 at 6:30 pm**

Agenda Item 5

COUNTY OF MARIN



DIVISION OF THE DEPARTMENT OF FINANCE

TREASURER

Excellent and responsive fiscal leadership.

Roy Given, CPA
DIRECTOR

November 17, 2020

Mina Martinovich, CPA
ASSISTANT DIRECTOR

Karen Shaw
FINANCE DIVISION CHIEF

Katie Rice, 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

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

RE: MONTHLY REPORT OF COUNTY, SCHOOLS AND DISTRICT INVESTMENTS
as of September 30, 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:

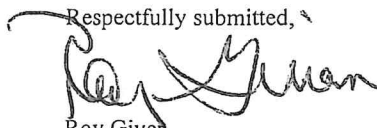
- Preservation of capital through high quality investments;
- Maintenance of sufficient liquidity to meet participant operating needs; and
- A rate of return consistent with the above objectives.

* 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>

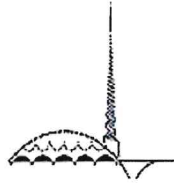
Respectfully submitted,


Roy Given
Director of Finance

RG: bg
Attachments

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

CA 3a



**TREASURER DIVISION - DEPARTMENT OF FINANCE
REPORT OF INVESTMENTS - OPERATING FUNDS
COUNTY OF MARIN, SCHOOLS & SPECIAL DISTRICTS**

September 30, 2020

Page 1

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
142	LA1	254,291.48	2.967	/ /	07/01/2011	254,291.48	0.675	0.685	Local Agency Investment Fund	254,291.48
3490	LA2	0.00	5.170	/ /	07/01/2011	0.00	0.000	0.001	MM-DREYFUS	0.00
9149	LA2	11,184,851.60	0.040	/ /	07/01/2011	11,184,851.60	0.009	0.010	MM-FIDELITY Institutional Gov	11,184,851.60
4366	LA2	0.00	4.930	/ /	07/01/2011	0.00	0.009	0.010	NATIONS Treasury Reserves	0.00
2246	LA2	13,789,157.63	4.760	/ /	07/01/2011	13,789,157.63	0.009	0.010	MM-WELLS FARGO Institutional G	13,789,157.63
12719	FAD	8,000,000.00	1.500	10/01/2020	01/14/2020	7,913,000.00	1.535	1.557	Fed Home Ln Mtg Corp Disc	8,000,000.00
12490	FAC	5,000,000.00	1.850	10/02/2020	07/02/2019	4,995,730.00	1.894	1.920	Federal Farm Credit Bank	5,000,250.00
12491	FAC	10,000,000.00	1.850	10/02/2020	07/02/2019	9,992,100.00	1.888	1.915	Federal Farm Credit Bank	10,000,500.00
12736	FAD	4,000,000.00	1.470	10/05/2020	01/30/2020	3,959,330.00	1.503	1.524	Fed Home Ln Mtg Corp Disc	3,999,960.00
12721	FAD	3,000,000.00	1.500	10/06/2020	01/15/2020	2,966,875.00	1.536	1.557	Fed Home Ln Mtg Corp Disc	2,999,970.00
12731	FAD	8,000,000.00	1.470	10/07/2020	01/27/2020	7,917,026.67	1.504	1.525	Fed Home Ln Mtg Corp Disc	7,999,920.00
12734	FAD	5,000,000.00	1.470	10/08/2020	01/29/2020	4,948,345.83	1.504	1.525	Fed Home Ln Mtg Corp Disc	4,999,950.00
12723	FAD	3,000,000.00	1.500	10/09/2020	01/17/2020	2,966,750.00	1.536	1.557	Fed Home Ln Mtg Corp Disc	2,999,970.00
12724	FAD	3,000,000.00	1.500	10/13/2020	01/17/2020	2,966,250.00	1.536	1.557	Fed Home Ln Mtg Corp Disc	2,999,940.00
12771	FAD	3,000,000.00	0.520	10/14/2020	03/18/2020	2,990,900.00	0.531	0.539	Federal Home Loan Discount	2,999,940.00
12772	FAD	3,000,000.00	0.520	10/15/2020	03/18/2020	2,990,856.67	0.531	0.539	Federal Home Loan Discount	2,999,940.00
12806	FAD	8,000,000.00	0.260	10/16/2020	04/14/2020	7,989,311.11	0.264	0.268	Federal Home Loan Discount	7,999,840.00
12739	FAD	8,000,000.00	1.440	10/19/2020	02/04/2020	7,917,440.00	1.473	1.494	Fed Home Ln Mtg Corp Disc	7,999,760.00
12759	FAD	3,000,000.00	1.340	10/20/2020	02/26/2020	2,973,535.00	1.369	1.388	Fed Home Ln Mtg Corp Disc	2,999,910.00
12762	FAD	3,000,000.00	1.100	10/21/2020	03/02/2020	2,978,641.67	1.127	1.143	Fed Home Ln Mtg Corp Disc	2,999,910.00
12764	FAD	3,000,000.00	0.725	10/22/2020	03/04/2020	2,985,983.33	0.741	0.751	Fed Home Ln Mtg Corp Disc	2,999,910.00
12765	FAD	3,000,000.00	0.725	10/23/2020	03/04/2020	2,985,922.92	0.741	0.751	Fed Home Ln Mtg Corp Disc	2,999,880.00

10/20/2020

3:16 pm

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12737	FAD	12,000,000.00	1.430	10/30/2020	01/31/2020	11,869,870.00	1.464	1.484	Fed Home Ln Mtg Corp Disc	11,999,400.00
12740	FAD	9,000,000.00	1.450	10/30/2020	02/05/2020	8,902,850.00	1.484	1.505	Fed Home Ln Mtg Corp Disc	8,999,550.00
12744	FAD	5,000,000.00	1.460	10/30/2020	02/12/2020	4,947,075.00	1.494	1.515	Fed Home Ln Mtg Corp Disc	4,999,750.00
12741	FAD	8,000,000.00	1.455	11/02/2020	02/06/2020	7,912,700.00	1.490	1.510	Fed Home Ln Mtg Corp Disc	7,999,520.00
12807	FAD	3,000,000.00	0.250	11/03/2020	04/14/2020	2,995,770.83	0.254	0.257	Federal Home Loan Discount	2,999,820.00
12815	FAD	3,000,000.00	0.180	11/03/2020	04/16/2020	2,996,985.00	0.183	0.185	Federal Home Loan Discount	2,999,820.00
12808	FAD	3,000,000.00	0.250	11/04/2020	04/14/2020	2,995,750.00	0.254	0.257	Federal Home Loan Discount	2,999,790.00
12745	FAD	8,000,000.00	1.450	11/06/2020	02/13/2020	7,913,966.67	1.484	1.505	Fed Home Ln Mtg Corp Disc	7,999,440.00
12809	FAD	3,000,000.00	0.250	11/09/2020	04/14/2020	2,995,645.83	0.254	0.257	Federal Home Loan Discount	2,999,760.00
12810	FAD	3,000,000.00	0.250	11/10/2020	04/14/2020	2,995,625.00	0.254	0.257	Federal Home Loan Discount	2,999,760.00
12909	TRD	3,000,000.00	0.075	11/12/2020	08/24/2020	2,999,500.00	0.076	0.077	T BILL	2,999,670.00
12642	FAD	10,000,000.00	1.550	11/13/2020	11/25/2019	9,847,583.33	1.593	1.616	Fed Agric Mrg Corp (FarmerMac)	9,999,200.00
12816	FAD	7,000,000.00	0.180	11/16/2020	04/16/2020	6,992,510.00	0.183	0.185	Federal Home Loan Discount	6,999,370.00
12689	FAD	5,000,000.00	1.590	11/17/2020	12/13/2019	4,924,916.67	1.635	1.658	Federal Farm Credit Bank Disc	4,999,550.00
12838	FAD	3,000,000.00	0.110	11/18/2020	05/14/2020	2,998,276.67	0.112	0.114	Federal Home Loan Discount	2,999,730.00
12839	FAD	3,000,000.00	0.110	11/19/2020	05/14/2020	2,998,267.50	0.112	0.114	Federal Home Loan Discount	2,999,730.00
12869	FAD	4,000,000.00	0.150	11/23/2020	06/24/2020	3,997,466.67	0.150	0.152	Federal Home Loan Discount	3,999,600.00
12906	TRD	7,000,000.00	0.095	11/24/2020	08/21/2020	6,998,245.14	0.096	0.097	T BILL	6,999,090.00
12742	FAD	12,000,000.00	1.440	11/30/2020	02/11/2020	11,859,360.00	1.476	1.496	Fed Home Ln Mtg Corp Disc	11,998,560.00
12760	FAD	5,000,000.00	1.310	11/30/2020	02/27/2020	4,949,601.39	1.340	1.359	Fed Home Ln Mtg Corp Disc	4,999,400.00
12763	FAD	5,000,000.00	0.820	11/30/2020	03/02/2020	4,968,908.33	0.838	0.849	Fed Home Ln Mtg Corp Disc	4,999,400.00
12692	FAD	8,000,000.00	1.500	12/14/2020	12/16/2019	7,878,666.67	1.542	1.564	Federal Home Loan Discount	7,998,560.00
12768	FAD	25,000,000.00	0.420	12/14/2020	03/13/2020	24,919,500.00	0.428	0.434	Federal Home Loan Discount	24,995,500.00
12775	FAD	20,000,000.00	0.340	12/15/2020	03/20/2020	19,949,000.00	0.346	0.351	Fed Agric Mtg Corp Discount	19,996,200.00
12786	FAD	15,000,000.00	0.220	12/15/2020	04/02/2020	14,976,441.67	0.223	0.226	Fed Agric Mtg Corp Discount	14,997,150.00
12790	FAD	15,000,000.00	0.220	12/15/2020	04/06/2020	14,976,808.33	0.223	0.226	Fed Agric Mtg Corp Discount	14,997,150.00
12791	FAD	15,000,000.00	0.220	12/15/2020	04/06/2020	14,976,808.33	0.223	0.226	Fed Agric Mtg Corp Discount	14,997,150.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12792	FAD	5,000,000.00	0.220	12/15/2020	04/07/2020	4,992,300.00	0.223	0.226	Fed Agric Mtg Corp Discount	4,999,050.00
12702	FAD	17,400,000.00	1.540	12/15/2020	12/26/2019	17,135,761.67	1.583	1.605	Federal Home Loan Discount	17,396,694.00
12769	FAD	28,000,000.00	0.520	12/15/2020	03/16/2020	27,889,182.22	0.530	0.537	Federal Home Loan Discount	27,994,680.00
12922	MC1	1,000,000.00	3.000	12/15/2020	09/04/2020	1,000,000.00	2.958	3.000	MARIN COUNTY	1,000,000.00
12800	FAD	8,000,000.00	0.160	12/16/2020	04/08/2020	7,991,040.00	0.162	0.164	Fed Natl Mtg Assoc Disc	7,998,480.00
12801	FAD	3,000,000.00	0.160	12/17/2020	04/08/2020	2,996,626.67	0.162	0.164	Fed Natl Mtg Assoc Disc	2,999,430.00
12841	FAD	10,000,000.00	0.110	12/18/2020	05/22/2020	9,993,583.33	0.112	0.113	Federal Home Loan Discount	9,998,100.00
12802	FAD	3,000,000.00	0.160	12/18/2020	04/08/2020	2,996,613.33	0.162	0.164	Fed Natl Mtg Assoc Disc	2,999,430.00
12124	FAC	5,000,000.00	2.700	12/21/2020	05/21/2018	4,994,600.00	2.706	2.744	Federal Farm Credit Bank	5,028,850.00
12811	FAD	3,000,000.00	0.250	12/22/2020	04/15/2020	2,994,770.83	0.254	0.257	Federal Home Loan Discount	2,999,400.00
12812	FAD	3,000,000.00	0.250	12/23/2020	04/15/2020	2,994,750.00	0.254	0.257	Federal Home Loan Discount	2,999,370.00
12777	FAD	6,000,000.00	0.350	12/28/2020	03/24/2020	5,983,725.00	0.356	0.361	Federal Home Loan Discount	5,998,680.00
12779	FAD	3,000,000.00	0.350	12/29/2020	03/26/2020	2,991,891.67	0.356	0.361	Federal Home Loan Discount	2,999,340.00
12780	FAD	3,000,000.00	0.350	12/30/2020	03/26/2020	2,991,862.50	0.356	0.361	Federal Home Loan Discount	2,999,340.00
12813	FAD	3,000,000.00	0.250	12/31/2020	04/15/2020	2,994,583.33	0.254	0.257	Federal Home Loan Discount	2,999,310.00
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	9,997,600.00
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	2,999,280.00
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	7,998,000.00
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	1,999,500.00
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	2,999,250.00
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	2,999,220.00
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	2,999,220.00
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	2,999,220.00
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	4,998,700.00
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	2,999,190.00
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	4,998,600.00
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	2,999,160.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
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)	9,999,800.00
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	7,997,760.00
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	4,998,550.00
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	2,999,130.00
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	27,991,600.00
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	18,994,300.00
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	6,997,620.00
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	2,998,980.00
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	2,998,950.00
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	2,998,950.00
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	11,995,800.00
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	4,998,200.00
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	6,997,480.00
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	2,998,920.00
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	3,998,520.00
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	2,998,890.00
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	3,998,520.00
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	2,998,860.00
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	2,998,830.00
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	2,998,830.00
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	7,996,880.00
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	5,997,600.00
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	2,998,800.00
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	3,998,360.00
12871	TRD	3,000,000.00	0.155	02/25/2021	06/25/2020	2,996,835.42	0.157	0.159	T BILL	2,998,770.00
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	19,991,800.00

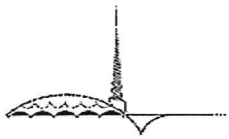
INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
12782	FAD	10,000,000.00	0.130	03/01/2021	03/30/2020	9,987,866.67	0.132	0.133	Fed Agric Mtg Corp Discount	9,995,800.00
12793	FAD	3,000,000.00	0.200	03/02/2021	04/07/2020	2,994,516.67	0.203	0.205	Fed Natl Mtg Assoc Disc	2,998,740.00
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	2,998,740.00
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	2,998,710.00
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	7,996,560.00
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	6,996,920.00
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	2,998,680.00
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	2,998,680.00
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	2,998,650.00
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	2,998,650.00
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	9,995,400.00
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	2,998,590.00
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	7,996,240.00
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	4,997,600.00
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	2,998,500.00
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	2,998,500.00
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	9,995,000.00
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	7,996,000.00
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)	10,001,400.00
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	10,083,200.00
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	5,038,000.00
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	59,967,600.00
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	14,991,900.00
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	14,991,900.00
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	7,995,600.00
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	4,997,200.00
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	2,998,320.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
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	2,998,320.00
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	3,997,760.00
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	3,498,005.00
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	4,997,150.00
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	2,998,260.00
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	2,998,260.00
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	2,998,260.00
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	25,984,660.00
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	9,993,500.00
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	2,998,020.00
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	2,998,020.00
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	3,997,360.00
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	4,996,650.00
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	2,997,990.00
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	2,997,960.00
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	4,996,600.00
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	2,997,960.00
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	7,994,480.00
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	5,066,050.00
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	4,996,500.00
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	2,997,870.00
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	2,997,840.00
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	2,997,840.00
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	2,997,810.00
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	4,996,300.00
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	4,996,300.00
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	6,994,750.00

INVESTMENT #	TYPE	FACE VALUE	STATED RATE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
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	4,547,586.75
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	7,994,000.00
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	2,997,720.00
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	2,997,720.00
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	7,993,840.00
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	7,993,760.00
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	2,997,660.00
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	2,997,630.00
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	2,997,630.00
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	19,589,923.08
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	9,991,800.00
12872	FAC	5,000,000.00	0.180	06/29/2021	06/29/2020	4,997,250.00	0.231	0.235	Federal Home Loan Bank	5,001,750.00
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	9,991,400.00
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	4,995,650.00
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	5,003,700.00
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	9,990,800.00
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	9,989,700.00
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	4,999,950.00
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	4,998,500.00
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	4,998,900.00
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	4,998,750.00
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
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	5,071,000.00
12586	FAC	5,000,000.00	1.650	10/29/2021	10/29/2019	5,000,000.00	1.627	1.650	Fed Home Ln Mtg Corp	5,006,050.00
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)	20,007,400.00
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)	9,998,800.00
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	5,033,750.00
12817	FAC	5,000,000.00	0.800	04/20/2022	04/17/2020	5,000,000.00	0.789	0.799	Fed Home Ln Mtg Corp	5,001,800.00
12820	FAC	5,000,000.00	0.625	04/20/2022	04/20/2020	5,000,000.00	0.616	0.625	Fed Home Ln Mtg Corp	5,001,350.00
12827	FAC	5,000,000.00	0.500	04/27/2022	04/27/2020	5,000,000.00	0.493	0.500	Fed Home Ln Mtg Corp	5,001,350.00
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	4,999,950.00
12852	FAC	5,000,000.00	0.300	05/20/2022	06/04/2020	5,000,000.00	0.295	0.300	Fed Agric Mrg Corp (FarmerMac)	5,000,550.00
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	5,001,700.00
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	5,004,200.00
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	5,000,950.00
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	5,001,200.00
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	4,999,250.00
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	4,998,100.00
12850	FAC	5,000,000.00	0.340	09/01/2022	06/01/2020	5,000,000.00	0.335	0.340	Fed Home Ln Mtg Corp	4,998,850.00
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	5,001,600.00
12824	FAC	5,000,000.00	0.600	10/26/2022	04/24/2020	5,000,000.00	0.591	0.599	Fed Home Ln Mtg Corp	5,000,150.00
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	5,001,200.00
12662	RRP	300,000.00	3.500	12/05/2022	12/05/2019	300,000.00	3.452	3.500	MARIN COUNTY	300,000.00
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)	5,021,650.00
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	5,020,950.00
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

	1,293,296,579.36	1,289,611,383.82	1,293,290,620.23
AMORTIZATION & ACCRETION OF PREMIUMS & DISCOUNTS		2,733.84	ACCRUED INTEREST DISCOUNT INVESTMENTS
	1,293,296,579.36	1,289,614,117.66	1,293,290,620.23



TREASURER DIVISION - DEPARTMENT OF FINANCE
PORTFOLIO SUMMARY REPORT - OPERATING FUNDS
COUNTY OF MARIN, SCHOOLS & SPECIAL DISTRICTS
September 30, 2020

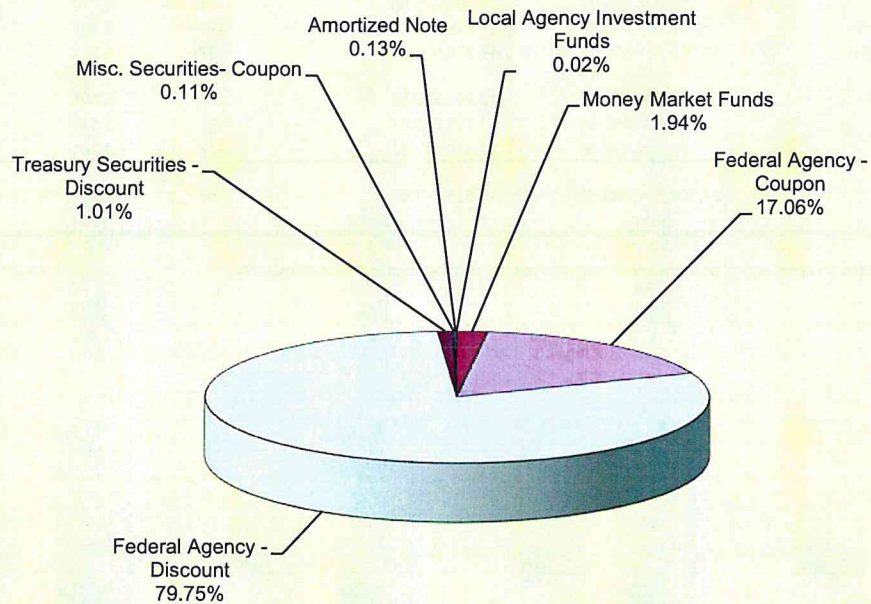
DESCRIPTION	ENDING BALANCE September 30, 2020	AVERAGE BALANCE September 30, 2020	WEIGHTED AVERAGE DAYS TO MATURITY	ANNUALIZED YIELD September 30, 2020	YIELD September 30, 2020
LOCAL AGENCY INVESTMENT FUNDS	\$254,291.48	\$254,291.48	1	0.685	0.685
MONEY MARKET FUNDS	\$24,974,009.23	\$24,160,675.90	1	0.010	0.010
FEDERAL AGENCY ISSUES - COUPON	\$219,949,040.00	\$228,816,710.72	420	0.767	0.724
FEDERAL AGENCY ISSUES - DISCOUNT	\$1,028,427,831.86	\$1,047,379,574.00	137	0.501	0.440
TREASURY SECURITIES - COUPON					
TREASURY SECURITIES - DISCOUNT	\$12,994,580.56	\$12,994,580.56	73	0.106	0.107
MISC SECURITIES - COUPON	\$1,382,352.04	\$1,301,066.67	191	3.177	3.159
AMORTIZED NOTE	\$1,629,278.65	\$1,629,278.65	678	4.761	4.316
TOTALS & AVERAGES	\$1,289,611,383.82	\$1,316,536,177.98	183	0.542%	0.485%

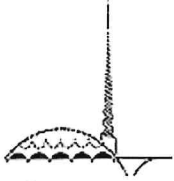
The Local Agency Investment Funds is an open ended account and is not included in the total weighted days to maturity.

Treasurer Division - Department of Finance
Portfolio Yield Report - Operating Funds
County of Marin, Schools & Special Districts
September 30, 2020

INVESTMENT HOLDINGS	BOOK VALUE	9/30/20
Local Agency Investment Funds	\$254,291.48	0.685%
Money Market Funds	\$24,974,009.23	0.010%
Federal Agency - Coupon	\$219,949,040.00	0.724%
Federal Agency - Discount	\$1,028,427,831.86	0.440%
Treasury Securities - Discount	\$12,994,580.56	0.107%
Misc. Securities- Coupon	\$1,382,352.04	3.159%
Amortized Note	\$1,629,278.65	4.316%
TOTAL	\$1,289,611,383.82	0.485%

PORTFOLIO ALLOCATION



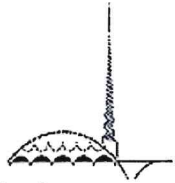


TREASURER DIVISION - DEPARTMENT OF FINANCE
REPORT OF INVESTMENTS - NON-OPERATING FUNDS
CHILDREN & FAMILIES COMMISSION

September 30, 2020

Page 1

INVESTMENT #	TYPE	FACE VALUE	MATURITY DATE	PURCHASE DATE	BOOK VALUE	YTM 360 DAYS	YTM 365 DAYS	DESCRIPTION	MARKET VALUE
101	LA2	105,620.87	//	//	105,620.87	0.675	0.685	LOCAL AGENCY INVESTMENT FUND	105,620.87
		105,620.87			105,620.87				105,620.87



TREASURER DIVISION - DEPARTMENT OF FINANCE
REPORT OF INVESTMENTS - NON-OPERATING FUNDS
SAN RAFAEL SCHOOLS
September 30, 2020

Page 1

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	457,514.85	/ /	/ /	457,514.85	0.675	0.685	LOCAL AGENCY INVESTMENT FUND	457,514.85
		457,514.85			457,514.85				457,514.85
AMORTIZATION & ACCRETION OF PREMIUMS & DISCOUNTS					-0-				
		457,514.85			457,514.85				457,514.85

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 : 12/03/2020 10:34:54											

019 Laguna Joint School District

FINANCIAL ACTIVITY REPORT
11/01/2020 TO 11/30/2020

J92163 FAR110 L.00.10 12/03/20 PAGE 1
58.1 % REMAINS IN FISCAL YEAR 21

FUND	SOAL	LOC	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8011	LCFF STATE AID-CURR YEAR								
	BALANCE FORWARD 11/01/2020					89,240.00	25,174.00	0.00	64,066.00
****	** NO ACTIVITY THIS PERIOD **								
71.8%	ENDING BALANCE 11/30/2020					89,240.00	25,174.00	0.00	64,066.00
8012	EDUCATION PROTECTION ACCOUNT								
	BALANCE FORWARD 11/01/2020					7,536.00	6,100.00	0.00	1,436.00
****	** NO ACTIVITY THIS PERIOD **								
19.1%	ENDING BALANCE 11/30/2020					7,536.00	6,100.00	0.00	1,436.00
8021	HOMEOWNERS EXEMPTION								
	BALANCE FORWARD 11/01/2020					56.00	141.30	0.00	85.30-
****	** NO ACTIVITY THIS PERIOD **								
OVERDRAWN	ENDING BALANCE 11/30/2020					56.00	141.30	0.00	85.30-
8041	SECURED TAX ROLLS								
	BALANCE FORWARD 11/01/2020					64,360.00	2,956.14	0.00	61,403.86
****	** NO ACTIVITY THIS PERIOD **								
95.4%	ENDING BALANCE 11/30/2020					64,360.00	2,956.14	0.00	61,403.86
8042	UNSECURED ROLL TAXES								
	BALANCE FORWARD 11/01/2020					256.00	341.55	0.00	85.55-
****	** NO ACTIVITY THIS PERIOD **								
OVERDRAWN	ENDING BALANCE 11/30/2020					256.00	341.55	0.00	85.55-
8043	PRIOR YEARS TAXES								
	BALANCE FORWARD 11/01/2020					162.00	117.22	0.00	44.78
****	** NO ACTIVITY THIS PERIOD **								
27.6%	ENDING BALANCE 11/30/2020					162.00	117.22	0.00	44.78
8044	SUPPLEMENTAL TAXES								
	BALANCE FORWARD 11/01/2020					4,594.00	0.00	0.00	4,594.00
****	** NO ACTIVITY THIS PERIOD **								
100.0%	ENDING BALANCE 11/30/2020					4,594.00	0.00	0.00	4,594.00
8045	EDUC REV AUGMENT FUND (ERAF)								
	BALANCE FORWARD 11/01/2020					20,689.00-	0.00	0.00	20,689.00-
****	** NO ACTIVITY THIS PERIOD **								
OVERDRAWN	ENDING BALANCE 11/30/2020					20,689.00-	0.00	0.00	20,689.00-
8181	SPEC ED-ENTITL PER UDC (IDEA)								
	BALANCE FORWARD 11/01/2020					4,685.00	0.00	0.00	4,685.00
****	** NO ACTIVITY THIS PERIOD **								
100.0%	ENDING BALANCE 11/30/2020					4,685.00	0.00	0.00	4,685.00

FD RESC Y	OBJT	SO	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8182	SPEC ED-DISCRETIONARY GRANTS											
									1,232.00	0.00	0.00	1,232.00
									1,232.00	0.00	0.00	1,232.00
8285	INTERAGENCY CONTRACTS BTWN LEA								1,158.00	0.00	0.00	1,158.00
									1,158.00	0.00	0.00	1,158.00
8290	ALL OTHER FEDERAL REVENUES								30,200.00	16,566.00	0.00	13,634.00
									30,200.00	16,566.00	0.00	13,634.00
8550	MANDATED COST REIMBURSEMENTS								312.00	0.00	0.00	312.00
									312.00	0.00	0.00	312.00
8560	STATE LOTTERY REVENUE								1,000.00	652.81	0.00	347.19
									1,000.00	652.81	0.00	347.19
8590	ALL OTHER STATE REVENUES								15,757.00	1,406.00	0.00	14,351.00
									15,757.00	1,406.00	0.00	14,351.00
8660	INTEREST								600.00	78.63	0.00	521.37
									600.00	78.63	0.00	521.37
8782	ALL OTHER TSFRS FRM COUNTY OFCE								1,096.00	0.00	0.00	1,096.00
									1,096.00	0.00	0.00	1,096.00
8792	TSF OF APPORT FROM COE								5,470.00	0.00	0.00	5,470.00
									5,470.00	0.00	0.00	5,470.00

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8912 INTFD TF BETWN GEN & SPEC RES						
BALANCE FORWARD 11/01/2020			116,579.02	0.00	0.00	116,579.02
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			116,579.02	0.00	0.00	116,579.02
8980 CONTRIBUTIONS PR UNRESTR REV						
BALANCE FORWARD 11/01/2020			0.00	0.00	0.00	0.00
** NO ACTIVITY THIS PERIOD **						
**** ENDING BALANCE 11/30/2020			0.00	0.00	0.00	0.00
****8000 TOTALS:			323,604.02	53,533.65	0.00	270,070.37
1110 CERTIFICATED TEACHER ~ REGULAR						
BALANCE FORWARD 11/01/2020			75,754.00	13,368.24	0.00	62,385.76
01-0000-0-1110.00-1110-1010-020-000-000 PE-0000000 11/30/20 PAYROLL 1					46,788.84	15,596.92
01-0000-0-1110.00-1110-1010-020-000-000 PY-113020 11/30/20 PY-11/30				6,684.12		8,912.80
TOTAL ACTIVITY			0.00	6,684.12	46,788.84	
**** 11.8% ENDING BALANCE 11/30/2020			75,754.00	20,052.36	46,788.84	8,912.80
1130 CERTIFICATED TEACHER-EXTRA DTY						
BALANCE FORWARD 11/01/2020			0.00	2,020.00	0.00	2,020.00-
** NO ACTIVITY THIS PERIOD **						
****OVERDRAWN ENDING BALANCE 11/30/2020			0.00	2,020.00	0.00	2,020.00-
1140 TEACHER SUBSTITUTE ~ ILLNESS						
BALANCE FORWARD 11/01/2020			405.00	0.00	0.00	405.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			405.00	0.00	0.00	405.00
1150 TEACHER SUBSTITUTE-NON-ILLNESS						
BALANCE FORWARD 11/01/2020			1,135.00	270.00	0.00	865.00
** NO ACTIVITY THIS PERIOD **						
**** 76.2% ENDING BALANCE 11/30/2020			1,135.00	270.00	0.00	865.00
1170 CERTIFICATED TEACHER-OTHER PAY						
BALANCE FORWARD 11/01/2020			3,420.00	540.00	0.00	2,880.00
01-0000-0-1170.00-1454-1010-020-000-000 PY-111020 11/10/20 PY-11/10				360.00		2,520.00
TOTAL ACTIVITY			0.00	360.00	0.00	
**** 73.7% ENDING BALANCE 11/30/2020			3,420.00	900.00	0.00	2,520.00
1311 PRINCIPAL						
BALANCE FORWARD 11/01/2020			0.00	1,485.36	0.00	1,485.36-
01-0000-0-1311.00-1110-2700-020-000-000 PE-0000000 11/30/20 PAYROLL 1					5,198.76	6,684.12-
01-0000-0-1311.00-1110-2700-020-000-000 PY-113020 11/30/20 PY-11/30				742.68		7,426.80-
TOTAL ACTIVITY			0.00	742.68	5,198.76	
****OVERDRAWN ENDING BALANCE 11/30/2020			0.00	2,228.04	5,198.76	7,426.80-
****1000 TOTALS:			80,714.00	25,470.40	51,987.60	3,256.00

FUND	01	GENERAL FUND	FD RESC Y	OBJT	SO	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
2110		INSTRUCTIONAL AIDE - REGULAR													
		BALANCE FORWARD 11/01/2020										35,535.00	9,692.13	0.00	25,842.87
01-0000-0-2110.00-1110-1010-020-000-000		PE-0000000 11/30/20 PAYROLL 1											3,230.71	22,614.97	3,227.90
01-0000-0-2110.00-1110-1010-020-000-000		PY-113020 11/30/20 PY-11/30										0.00	3,230.71		2.81-
		TOTAL ACTIVITY											3,230.71		
***OVERDRAWN		ENDING BALANCE 11/30/2020										35,535.00	12,922.84	22,614.97	2.81-
2160		INSTRUCTIONAL AIDE SUB-ILLNESS													
		BALANCE FORWARD 11/01/2020										405.00	0.00	0.00	405.00
***100.0%		** NO ACTIVITY THIS PERIOD **										405.00	0.00	0.00	405.00
		ENDING BALANCE 11/30/2020													
2170		INSTRUCTIONAL AIDE SUB-NON-ILL													
		BALANCE FORWARD 11/01/2020										674.00	0.00	0.00	674.00
***100.0%		** NO ACTIVITY THIS PERIOD **										674.00	0.00	0.00	674.00
		ENDING BALANCE 11/30/2020													
2190		PROFESSIONAL EXPERT- OTHER PAY													
		BALANCE FORWARD 11/01/2020										1,650.00	360.00	0.00	1,290.00
01-0000-0-2190.00-1451-1010-020-000-000		PY-111020 11/10/20 PY-11/10											300.00		990.00
		TOTAL ACTIVITY										0.00	300.00	0.00	
*** 60.0%		ENDING BALANCE 11/30/2020										1,650.00	660.00	0.00	990.00
2990		PROFESSIONAL EXPERT													
		BALANCE FORWARD 11/01/2020										300.00	0.00	0.00	300.00
***100.0%		** NO ACTIVITY THIS PERIOD **										300.00	0.00	0.00	300.00
		ENDING BALANCE 11/30/2020													
***2000 TOTALS:												38,564.00	13,582.84	22,614.97	2,366.19
3101		STRS - CERTIFICATED POSITIONS													
		BALANCE FORWARD 11/01/2020										26,799.00	2,725.09	0.00	24,073.91
01-0000-0-3101.00-1110-1010-020-000-000		PE-0000000 11/30/20 PAYROLL 1											7,556.40		16,517.51
01-0000-0-3101.00-1110-1010-020-000-000		PE-0000000 11/30/20 PAYROLL 1											839.60		15,677.91
01-0000-0-3101.00-1110-1010-020-000-000		PY-113020 11/30/20 BN-EOM										1,079.49			14,598.42
01-0000-0-3101.00-1110-1010-020-000-000		PY-113020 11/30/20 BN-EOM										119.94			14,478.48
		TOTAL ACTIVITY										0.00	1,199.43	8,396.00	
*** 54.0%		ENDING BALANCE 11/30/2020										26,799.00	3,924.52	8,396.00	14,478.48
3202		PERS - CLASSIFIED POSITIONS													
		BALANCE FORWARD 11/01/2020										8,141.00	2,006.28	0.00	6,134.72
01-0000-0-3202.00-1110-1010-020-000-000		PE-0000000 11/30/20 PAYROLL 1											4,681.30		1,453.42
01-0000-0-3202.00-1110-1010-020-000-000		PY-113020 11/30/20 BN-EOM											668.76		784.66
		TOTAL ACTIVITY										0.00	668.76	4,681.30	
*** 9.6%		ENDING BALANCE 11/30/2020										8,141.00	2,675.04	4,681.30	784.66

FUND	SOBJT	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE

3301	SOCIAL SECURITY (CASDI) - CERT									
	BALANCE FORWARD 11/01/2020						0.00	16.74	0.00	16.74-
	** NO ACTIVITY THIS PERIOD **									
	ENDING BALANCE 11/30/2020						0.00	16.74	0.00	16.74-

3302	SOCIAL SECURITY (CASDI)-CLASSI									
	BALANCE FORWARD 11/01/2020						2,297.00	600.90	0.00	1,696.10
01-0000-0-3302.00-1110-1010-020-000-000	PE-0000000 11/30/20 PAYROLL 1								1,402.13	293.97
01-0000-0-3302.00-1110-1010-020-000-000	PY-113020 11/30/20 BN-EOM						0.00	200.30	1,402.13	93.67
	TOTAL ACTIVITY							200.30		
**** 4.1%	ENDING BALANCE 11/30/2020						2,297.00	801.20	1,402.13	93.67

3311	MEDICARE - CERTIFICATED									
	BALANCE FORWARD 11/01/2020						1,205.00	263.38	0.00	941.62
01-0000-0-3311.00-1454-1010-020-000-000	PY-111020 11/10/20 BN-MID							5.22		936.40
01-0000-0-3311.00-1110-1010-020-000-000	PE-000000 11/30/20 PAYROLL 1								678.44	257.96
01-0000-0-3311.00-1110-1010-020-000-000	PE-000000 11/30/20 PAYROLL 1								75.38	182.58
01-0000-0-3311.00-1110-1010-020-000-000	PY-113020 11/30/20 BN-EOM							100.40		82.18
01-0000-0-3311.00-1110-1010-020-000-000	PY-113020 11/30/20 BN-EOM						0.00	10.77		71.41
	TOTAL ACTIVITY							116.39	753.82	
**** 5.9%	ENDING BALANCE 11/30/2020						1,205.00	379.77	753.82	71.41

3312	MEDICARE - CLASSIFIED									
	BALANCE FORWARD 11/01/2020						560.00	145.77	0.00	414.23
01-0000-0-3312.00-1451-1010-020-000-000	PY-111020 11/10/20 BN-MID							4.35		409.88
01-0000-0-3312.00-1110-1010-020-000-000	PE-000000 11/30/20 PAYROLL 1								327.92	81.96
01-0000-0-3312.00-1110-1010-020-000-000	PY-113020 11/30/20 BN-EOM							46.85		35.11
	TOTAL ACTIVITY						0.00	51.20	327.92	
**** 6.3%	ENDING BALANCE 11/30/2020						560.00	196.97	327.92	35.11

3401	HEALTH & WELFARE CERTIFICATED									
	BALANCE FORWARD 11/01/2020						2,035.00	371.64	0.00	1,663.36
01-0000-0-3401.00-1110-2700-020-000-000	PE-000000 11/30/20 PAYROLL 1								130.29	1,533.07
01-0000-0-3401.00-1110-1010-020-000-000	PE-000000 11/30/20 PAYROLL 1								1,172.62	360.45
01-0000-0-3401.00-1110-1010-020-000-000	PY-113020 11/30/20 BN-EOM							167.52		192.93
01-0000-0-3401.00-1110-2700-020-000-000	PY-113020 11/30/20 BN-EOM							18.61		174.32
	TOTAL ACTIVITY						0.00	186.13	1,302.91	
**** 8.6%	ENDING BALANCE 11/30/2020						2,035.00	557.77	1,302.91	174.32

3402	HEALTH & WELFARE CLASSIFIED									
	BALANCE FORWARD 11/01/2020						17,985.00	3,989.01	0.00	13,995.99
01-0000-0-3402.00-0000-7100-020-000-000	PV-210053 11/06/20 MARIN CO							20.42		13,975.57
01-0000-0-3402.00-0000-7100-020-000-000	PV-210053 11/06/20 MARIN CO							134.17		13,841.40
01-0000-0-3402.00-0000-7100-020-000-000	PV-210053 11/06/20 MARIN CO							134.17		13,707.23
01-0000-0-3402.00-0000-7100-020-000-000	PV-210053 11/06/20 MARIN CO							154.59		13,552.64
01-0000-0-3402.00-0000-7100-020-000-000	PV-210053 11/06/20 MARIN CO							20.42		13,532.22

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-210054	11/06/20 MARIN CO		134.17		13,398.05
01-0000-0-3402.00-0000-7100-020-000-000							PV-210054	11/06/20 MARIN CO		155.10		13,242.95
01-0000-0-3402.00-0000-7100-020-000-000							PV-210054	11/06/20 MARIN CO		20.93		13,222.02
01-0000-0-3402.00-0000-7100-020-000-000							PV-210054	11/06/20 MARIN CO		134.17		13,087.85
01-0000-0-3402.00-0000-7100-020-000-000							PV-210054	11/06/20 MARIN CO		20.93		13,066.92
01-0000-0-3402.00-0000-7100-020-000-000							PV-210068	11/12/20 MARIN CO		155.10		12,911.82
01-0000-0-3402.00-0000-7100-020-000-000							PV-210068	11/12/20 MARIN CO		134.17		12,777.65
01-0000-0-3402.00-0000-7100-020-000-000							PV-210068	11/12/20 MARIN CO		20.93		12,756.72
01-0000-0-3402.00-0000-7100-020-000-000							PV-210068	11/12/20 MARIN CO		134.17		12,622.55
01-0000-0-3402.00-0000-7100-020-000-000							PE-000000	11/30/20 PAYROLL 1		20.93		12,601.62
01-0000-0-3402.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		1,066.97	7,468.79	5,132.83
TOTAL ACTIVITY										2,461.34		4,065.86
ENDING BALANCE 11/30/2020										6,450.35		
**** 22.6%										17,985.00		4,065.86
3501 UNEMPLOYMENT INS CERTIFICATED												
BALANCE FORWARD 11/01/2020												
01-0000-0-3501.00-1454-1010-020-000-000							PY-111020	11/10/20 BN-MID	42.00	9.08	0.00	32.92
01-0000-0-3501.00-1110-1010-020-000-000							PE-000000	11/30/20 PAYROLL 1		0.18		32.74
01-0000-0-3501.00-1110-1010-020-000-000							PE-000000	11/30/20 PAYROLL 1		23.39		9.35
01-0000-0-3501.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		2.60		6.75
01-0000-0-3501.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		0.37		6.38
01-0000-0-3501.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		3.46		2.92
TOTAL ACTIVITY										4.01	25.99	
ENDING BALANCE 11/30/2020										13.09	25.99	2.92
**** 7.0%												
3502 UNEMPLOYMENT INS ~ CLASSIFIED												
BALANCE FORWARD 11/01/2020												
01-0000-0-3502.00-1451-1010-020-000-000							PY-111020	11/10/20 BN-MID	21.00	5.04	0.00	15.96
01-0000-0-3502.00-1110-1010-020-000-000							PE-000000	11/30/20 PAYROLL 1		0.15		15.81
01-0000-0-3502.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		1.62	11.31	4.50
TOTAL ACTIVITY										1.77	11.31	2.88
ENDING BALANCE 11/30/2020										6.81	11.31	2.88
**** 13.7%												
3601 WORKERS COMP ~ CERTIFICATED												
BALANCE FORWARD 11/01/2020												
01-0000-0-3601.00-1454-1010-020-000-000							PY-111020	11/10/20 BN-MID	864.00	188.54	0.00	675.46
01-0000-0-3601.00-1110-1010-020-000-000							PE-000000	11/30/20 PAYROLL 1		3.74		671.72
01-0000-0-3601.00-1110-1010-020-000-000							PE-000000	11/30/20 PAYROLL 1			53.96	617.76
01-0000-0-3601.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		7.71	485.67	132.09
01-0000-0-3601.00-1110-1010-020-000-000							PY-113020	11/30/20 BN-EOM		71.87		124.38
TOTAL ACTIVITY										83.32	539.63	52.51
ENDING BALANCE 11/30/2020										271.86	539.63	52.51
**** 6.1%												

FUND :01 GENERAL FUND

FD RESC Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE

3602	WORKERS COMP	-	CLASSIFIED										
	BALANCE FORWARD			11/01/2020						398.00	104.33	0.00	293.67
01-0000-0-3602.00-1451-1010-020-000-000	PY-111020	11/10/20	BN-MID								3.11		290.56
01-0000-0-3602.00-1110-1010-020-000-000	PE-000000	11/30/20	PAYROLL 1								234.74		55.82
01-0000-0-3602.00-1110-1010-020-000-000	PY-1113020	11/30/20	BN-EOM								33.53		22.29
	TOTAL ACTIVITY									0.00	36.64	234.74	
****	5.6%									398.00	140.97	234.74	22.29
	ENDING BALANCE	11/30/2020											
3911	CASH IN LIEU CERTIFICATED												
	BALANCE FORWARD			11/01/2020						2,400.00	480.00	0.00	1,920.00
01-0000-0-3911.00-1110-1010-020-000-000	PY-1113020	11/30/20	PY-11/30							240.00			1,680.00
	TOTAL ACTIVITY									0.00	240.00	0.00	
****	70.0%									2,400.00	720.00	0.00	1,680.00
	ENDING BALANCE	11/30/2020											
****3000	TOTALS:									62,747.00	16,155.09	25,144.54	21,447.37
4100	APPRVD TEXTBOOKS & CORE CURR M												
	BALANCE FORWARD			11/01/2020						3,500.00	0.00	0.00	3,500.00
****100.0%	** NO ACTIVITY THIS PERIOD **												
	ENDING BALANCE	11/30/2020								3,500.00	0.00	0.00	3,500.00
4300	MATERIALS & SUPPLIES												
	BALANCE FORWARD			11/01/2020						8,284.00	7,975.10	0.00	308.90
01-0000-0-4300.00-1110-1010-020-000-000	PV-210045	11/06/20	OFFICE DE								50.12		258.78
01-0000-0-4300.00-0000-2700-020-000-000	PV-210045	11/06/20	OFFICE DE								5.56		253.22
01-0000-0-4300.00-1110-1010-020-000-000	PV-210045	11/06/20	OFFICE DE								10.81		242.41
01-0000-0-4300.00-1110-1010-020-000-000	PV-210046	11/06/20	OFFICE DE								6.99		235.42
01-0000-0-4300.00-1110-1010-020-000-000	PV-210047	11/06/20	OFFICE DE								19.46		215.96
01-0000-0-4300.00-1110-1010-020-000-000	PV-210048	11/06/20	OFFICE DE								15.99		199.97
01-0000-0-4300.00-1110-1010-020-000-000	PV-210049	11/06/20	OFFICE DE								33.74		166.23
01-0000-0-4300.00-1110-1010-020-000-000	PV-210050	11/06/20	OFFICE DE								43.26		122.97
01-0000-0-4300.00-1110-1010-020-000-000	PV-210051	11/06/20	OFFICE DE								86.41		36.56
01-0000-0-4300.00-1110-1010-020-000-000	PV-210052	11/06/20	OFFICE DE								32.11		4.45
01-0000-0-4300.00-1110-1010-020-000-000	PV-210052	11/06/20	OFFICE DE								9.54		5.09-
01-0000-0-4300.00-0000-2700-020-000-000	PV-210052	11/06/20	OFFICE DE								3.57		8.66-
01-0000-0-4300.00-1110-1010-020-000-000	PV-210056	11/06/20	SCHOLASTI								76.89		85.55-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210057	11/06/20	COMMITTEE								2,553.62		2,639.17-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210059	11/06/20	DEMCHUK,								223.54		2,862.71-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210060	11/06/20	DEMCHUK,								216.99		3,079.70-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210061	11/06/20	DEMCHUK,								665.18		3,744.88-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210064	11/12/20	CDW GOVER								1,150.50		4,895.38-
01-3220-0-4300.00-1110-1010-020-000-000	PV-210065	11/12/20	CDW GOVER								287.63		5,183.01-
	TOTAL ACTIVITY									0.00	5,491.91	0.00	
****OVERDRAWN	ENDING BALANCE	11/30/2020								8,284.00	13,467.01	0.00	5,183.01-

FUND	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
GENERAL FUND									
4400	NONCAPITALIZED EQUIPMENT								
	BALANCE FORWARD 11/01/2020					0.00	1,664.89	0.00	1,664.89-
	** NO ACTIVITY THIS PERIOD **								
****OVERDRAWN	ENDING BALANCE 11/30/2020					0.00	1,664.89	0.00	1,664.89-
****4000 TOTALS:									
5210	CONFERENCES					11,784.00	15,131.90	0.00	3,347.90-
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					11,320.00	0.00	0.00	11,320.00
****100.0%	ENDING BALANCE 11/30/2020					11,320.00	0.00	0.00	11,320.00
5230	MILEAGE					120.00	0.00	0.00	120.00
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					120.00	0.00	0.00	120.00
****100.0%	ENDING BALANCE 11/30/2020								
5300	DUES & MEMBERSHIPS					425.00	425.00	0.00	0.00
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					425.00	425.00	0.00	0.00
**** 0.0%	ENDING BALANCE 11/30/2020								
5400	INSURANCE					1,800.00	1,878.00	0.00	78.00-
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					1,800.00	1,878.00	0.00	78.00-
****OVERDRAWN	ENDING BALANCE 11/30/2020								
5505	GAS					1,000.00	0.00	0.00	1,000.00
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					1,000.00	0.00	0.00	1,000.00
****100.0%	ENDING BALANCE 11/30/2020								
5510	ELECTRICITY					2,200.00	539.47	0.00	1,660.53
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					2,200.00	539.47	0.00	1,660.53
**** 75.5%	ENDING BALANCE 11/30/2020								
5535	WATER					150.00	114.00	0.00	36.00
	BALANCE FORWARD 11/01/2020								
	** NO ACTIVITY THIS PERIOD **					150.00	114.00	0.00	36.00
**** 24.0%	ENDING BALANCE 11/30/2020								

FUND :01 GENERAL FUND

FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
5550 DISPOSAL/GARBAGE REMOVAL						
BALANCE FORWARD 11/01/2020			1,350.00	322.59	0.00	1,027.41
01-0000-0-5550.00-0000-8200-020-000-000	PV-210055	11/06/20 RECOLOGY		107.53		919.88
TOTAL ACTIVITY			0.00	107.53	0.00	
**** 68.1% ENDING BALANCE 11/30/2020			1,350.00	430.12	0.00	919.88
5615 MAINT CONTRACTS/BLDGS & GROUND						
BALANCE FORWARD 11/01/2020			6,500.00	0.00	0.00	6,500.00
01-0000-0-5615.00-0000-8200-020-000-000	PV-210062	11/12/20 BEDOLLA C		150.00		6,350.00
01-0000-0-5615.00-0000-8200-020-000-000	PV-210063	11/12/20 BEDOLLA C		613.00		5,737.00
01-0000-0-5615.00-0000-8200-020-000-000	PV-210072	11/12/20 ERNESTO O		300.00		5,437.00
TOTAL ACTIVITY			0.00	1,063.00	0.00	
**** 83.6% ENDING BALANCE 11/30/2020			6,500.00	1,063.00	0.00	5,437.00
5803 ADVERTISING						
BALANCE FORWARD 11/01/2020			100.00	0.00	0.00	100.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			100.00	0.00	0.00	100.00
5809 AUDIT FEES						
BALANCE FORWARD 11/01/2020			7,600.00	0.00	0.00	7,600.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			7,600.00	0.00	0.00	7,600.00
5814 ELECTIONS						
BALANCE FORWARD 11/01/2020			200.00	0.00	0.00	200.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			200.00	0.00	0.00	200.00
5819 FIELD TRIPS						
BALANCE FORWARD 11/01/2020			600.00	0.00	0.00	600.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			600.00	0.00	0.00	600.00
5821 FINGERPRINTING						
BALANCE FORWARD 11/01/2020			100.00	0.00	0.00	100.00
** NO ACTIVITY THIS PERIOD **						
****100.0% ENDING BALANCE 11/30/2020			100.00	0.00	0.00	100.00
5829 LEGAL SERVICE						
BALANCE FORWARD 11/01/2020			0.00	0.00	0.00	0.00
01-0000-0-5829.00-0000-7100-020-000-000	PV-210071	11/12/20 SONOMA CO		168.00		168.00-
TOTAL ACTIVITY			0.00	168.00	0.00	
****OVERDRAWN ENDING BALANCE 11/30/2020			0.00	168.00	0.00	168.00-

FUND		: 01		GENERAL FUND													
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	WRK	BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE

5835 NPA CONTRACTS																	
BALANCE FORWARD 11/01/2020 11,000.00 2,242.00 0.00 8,758.00																	
01-6500-0-5835.00-5770-1182-020-000-000 PV-210069 11/12/20 SEEDS OF 1,672.00 7,086.00																	
01-6500-0-5835.00-5770-1182-020-000-000 PV-210070 11/12/20 SHURA, SA 380.00 6,706.00																	
TOTAL ACTIVITY 2,052.00 0.00																	
**** 61.0% ENDING BALANCE 11/30/2020 4,294.00 0.00 6,706.00																	
5839 OTHER FEES																	
BALANCE FORWARD 11/01/2020 20.00 188.57 0.00 168.57-																	
01-0000-0-5839.00-0000-7300-020-000-000 PV-210066 11/12/20 COMCAST 112.88 281.45-																	
01-0000-0-5839.00-0000-7300-020-000-000 PV-210067 11/12/20 COMCAST 125.75 407.20-																	
TOTAL ACTIVITY 238.63 0.00																	
****OVERDRAWN ENDING BALANCE 11/30/2020 427.20 0.00 407.20-																	
5840 OTHER CONTRACT SERVICES																	
BALANCE FORWARD 11/01/2020 48,246.00 1,209.06 0.00 47,036.94																	
** NO ACTIVITY THIS PERIOD **																	
**** 97.5% ENDING BALANCE 11/30/2020 1,209.06 0.00 47,036.94																	
5900 COMMUNICATIONS																	
BALANCE FORWARD 11/01/2020 3,955.00 2,289.40 0.00 1,665.60																	
01-0000-0-5900.00-0000-2420-020-000-000 PV-210066 11/12/20 COMCAST 436.44 1,229.16																	
01-0000-0-5900.00-0000-2700-020-000-000 PV-210066 11/12/20 COMCAST 436.44 792.72																	
01-0000-0-5900.00-0000-2700-020-000-000 PV-210067 11/12/20 COMCAST 437.16 355.56																	
01-0000-0-5900.00-0000-2420-020-000-000 PV-210067 11/12/20 COMCAST 437.16 81.60-																	
TOTAL ACTIVITY 1,747.20 0.00																	
****OVERDRAWN ENDING BALANCE 11/30/2020 4,036.60 0.00 81.60-																	
5960 POSTAGE																	
BALANCE FORWARD 11/01/2020 80.00 68.75 0.00 11.25																	
01-0000-0-5960.00-0000-2700-020-000-000 PV-210052 11/06/20 OFFICE DE 8.20 3.05																	
01-0000-0-5960.00-0000-7200-020-000-000 PV-210052 11/06/20 OFFICE DE 3.52 0.47-																	
01-0000-0-5960.00-0000-2700-020-000-000 PV-210058 11/06/20 DEMCHUK, 55.00 55.47-																	
TOTAL ACTIVITY 66.72 0.00																	
****OVERDRAWN ENDING BALANCE 11/30/2020 135.47 0.00 55.47-																	
5970 TELEPHONE																	
BALANCE FORWARD 11/01/2020 530.00 202.21 0.00 327.79																	
** NO ACTIVITY THIS PERIOD **																	
**** 61.8% ENDING BALANCE 11/30/2020 202.21 0.00 327.79																	
****5000 TOTALS: 97,296.00 14,922.13 0.00 82,373.87																	

FUND	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE

7142	OTH TUIT,EXC	CST	PMT	TO	COE				35,120.00	0.00	0.00	35,120.00
BALANCE FORWARD 11/01/2020												
** NO ACTIVITY THIS PERIOD **												
ENDING BALANCE 11/30/2020												
*****100.0%												
*****7000 TOTALS:												
FUND	:	01	TOTALS	(EXPENDITURE)					326,225.00	85,262.36	99,747.11	141,215.53
FUND	:	01	TOTALS	(INCOME)					323,604.02	53,533.65	0.00	270,070.37

FUND :17 SP RES-OTHER THAN CAP OUTLAY#1												
8660	INTEREST								870.00	0.00	0.00	870.00
BALANCE FORWARD 11/01/2020												
** NO ACTIVITY THIS PERIOD **												
ENDING BALANCE 11/30/2020												
*****100.0%												
*****8000 TOTALS:												
7612	INTRFND TSF BTWN GEN & SP RESV								116,579.02	0.00	0.00	116,579.02
BALANCE FORWARD 11/01/2020												
** NO ACTIVITY THIS PERIOD **												
ENDING BALANCE 11/30/2020												
*****100.0%												
*****7000 TOTALS:												
FUND	:	17	TOTALS	(EXPENDITURE)					116,579.02	0.00	0.00	116,579.02
FUND	:	17	TOTALS	(INCOME)					870.00	0.00	0.00	870.00

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: 12/03/2020 09:12:45

LAGUNA FSR 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	30,506.44-	37,821.47-	0.00	167,416.18	
9130 REVOLVING CASH ACCOUNT	1,000.00	0.00	0.00	0.00	1,000.00	
9210 ACCOUNTS RECEIVABLE PRIOR YEAR	587.46	1,985.40	1,395.54	0.00	1,983.00	
9290 DUE FROM OTHER GOVERNMENTS	49,943.21	0.00	15,051.00-	0.00	34,892.21	
9510 ACCOUNTS PAYABLE	15,883.28-	0.00	15,883.28	0.00	0.00	
9515 SUI-UNEMPLOYMENT INSURANCE	16.38-	5.78-	3.55-	0.00	19.93-	
9516 WORKERS' COMPENSATION	0.00	119.96-	263.69-	0.00	263.69-	
9520 HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	
9523 SUMMER HEALTH & WELFARE	1,206.46-	33.69	765.45	0.00	441.01-	
9526 HEALTH PLAN	0.00	1,628.19	31.77	0.00	31.77	
9528 DENTAL	0.00	402.51	0.00	0.00	0.00	
9529 VISION	0.00	62.28	0.00	0.00	0.00	
9547 DUE TO EMPLOYEES-DEFERRED PAY	0.00	981.68-	2,945.04-	0.00	2,945.04-	
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 OSADI - 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	27,501.79-	31,728.71-	0.00	91,818.98	
Current year revenue						
8011 LCFF STATE AID-CURR YEAR	89,240.00	0.00	25,174.00	0.00	64,066.00	28.2
8012 EDUCATION PROTECTION ACCOUNT	7,536.00	0.00	6,100.00	0.00	1,436.00	80.9
8021 HOMEOWNERS EXEMPTION	56.00	0.00	141.30	0.00	85.30-	252.3
8041 SECURED TAX ROLLS	64,360.00	0.00	2,956.14	0.00	61,403.86	4.6
8042 UNSECURED ROLL TAXES	256.00	0.00	341.55	0.00	85.55-	133.4
8043 PRIOR YEARS TAXES	162.00	0.00	117.22	0.00	44.78	72.4
8044 SUPPLEMENTAL TAXES	4,594.00	0.00	0.00	0.00	4,594.00	0.0
8045 EDUC REV AUGMENT FUND (ERAF)	20,689.00-	0.00	0.00	0.00	20,689.00-	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	1,158.00	0.00	0.00	0.00	1,158.00	0.0
8290 ALL OTHER FEDERAL REVENUES	30,200.00	0.00	16,566.00	0.00	13,634.00	54.9
8550 MANDATED COST REIMBURSEMENTS	312.00	0.00	0.00	0.00	312.00	0.0
8560 STATE LOTTERY REVENUE	1,000.00	0.00	652.81	0.00	347.19	65.3
8590 ALL OTHER STATE REVENUES	15,757.00	0.00	1,406.00	0.00	14,351.00	8.9
8660 INTEREST	600.00	0.00	78.63	0.00	521.37	13.1
8782 ALL OTHER TSFRS FRM COUNTY OFCE	1,096.00	0.00	0.00	0.00	1,096.00	0.0
8792 TSF OF APPORT FROM COE	5,470.00	0.00	0.00	0.00	5,470.00	0.0
8912 INTFD TF BTWN GEN & SPEC RES	116,579.02	0.00	0.00	0.00	116,579.02	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	323,604.02	0.00	53,533.65	0.00	270,070.37	
*TOTAL Beginning balance + Revenue	447,151.71	123,547.69	177,081.34			*

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Expense						
1110 CERTIFICATED TEACHER - REGULAR	75,754.00	6,684.12	20,052.36	46,788.84	8,912.80	88.2
1130 CERTIFICATED TEACHER-EXTRA DTY	0.00	0.00	2,020.00	0.00	2,020.00	N/A
1140 TEACHER SUBSTITUTE - ILLNESS	405.00	0.00	0.00	0.00	405.00	0.0
1150 TEACHER SUBSTITUTE-NON-ILLNESS	1,135.00	0.00	0.00	0.00	865.00	23.8
1170 CERTIFICATED TEACHER-OTHER PAY	3,420.00	360.00	900.00	0.00	2,520.00	26.3
1311 PRINCIPAL	0.00	742.68	2,228.04	5,198.76	7,426.80	N/A
2110 INSTRUCTIONAL AIDE - REGULAR	35,535.00	3,230.71	12,922.84	22,614.97	2,81	100.0
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	1,650.00	300.00	660.00	0.00	990.00	40.0
2990 PROFESSIONAL EXPERT	300.00	0.00	0.00	0.00	300.00	0.0
3101 STRS - CERTIFICATED POSITIONS	26,799.00	1,199.43	3,924.52	8,396.00	14,478.48	46.0
3202 PERS - CLASSIFIED POSITIONS	8,141.00	668.76	2,675.04	4,681.30	784.66	90.4
3301 SOCIAL SECURITY (OASDI) - CERT	0.00	0.00	16.74	0.00	16.74	N/A
3302 SOCIAL SECURITY (OASDI)-CLASSI	2,297.00	200.30	801.20	1,402.13	93.67	95.9
3311 MEDICARE - CERTIFICATED	1,205.00	116.39	379.77	753.82	71.41	94.1
3312 MEDICARE - CLASSIFIED	560.00	51.20	196.97	327.92	35.11	93.7
3401 HEALTH & WELFARE CERTIFICATED	2,035.00	186.13	557.77	1,302.91	174.32	91.4
3402 HEALTH & WELFARE CLASSIFIED	17,985.00	2,463.34	6,450.35	7,468.79	4,065.86	77.4
3501 UNEMPLOYMENT INS CERTIFICATED	42.00	4.01	13.09	25.99	2.92	93.0
3502 UNEMPLOYMENT INS - CLASSIFIED	21.00	1.77	6.81	11.31	2.88	86.3
3601 WORKERS COMP - CERTIFICATED	864.00	83.32	271.86	539.63	52.51	93.9
3602 WORKERS COMP - CLASSIFIED	398.00	36.64	140.97	234.74	22.29	94.4
3911 CASH IN LIEU CERTIFICATED	2,400.00	240.00	720.00	0.00	1,680.00	30.0
4100 APPRVD TEXTBOOKS & CORE CURR M	3,500.00	0.00	0.00	0.00	3,500.00	0.0
4300 MATERIALS & SUPPLIES	8,284.00	5,491.91	13,467.01	0.00	5,183.01	162.6
4400 NONCAPITALIZED EQUIPMENT	0.00	0.00	1,664.89	0.00	1,664.89	N/A
5210 CONFERENCES	11,320.00	0.00	0.00	0.00	11,320.00	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	1,800.00	0.00	1,878.00	0.00	78.00	104.3
5505 GAS	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5510 ELECTRICITY	2,200.00	0.00	539.47	0.00	1,660.53	24.5
5535 WATER	150.00	0.00	114.00	0.00	36.00	76.0
5550 DISPOSAL/GARBAGE REMOVAL	1,350.00	107.53	430.12	0.00	919.88	31.9
5615 MAINT CONTRACTS/BLDGS & GROUND	6,500.00	1,063.00	1,063.00	0.00	5,437.00	16.4
5803 ADVERTISING	100.00	0.00	0.00	0.00	100.00	0.0
5809 AUDIT FEES	7,600.00	0.00	0.00	0.00	7,600.00	0.0
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	0.00	168.00	168.00	0.00	168.00	N/A
5835 NPA CONTRACTS	11,000.00	2,052.00	4,294.00	0.00	6,706.00	39.0
5839 OTHER FEES	20.00	238.63	427.20	0.00	407.20	2136.0
5840 OTHER CONTRACT SERVICES	48,246.00	0.00	1,209.06	0.00	47,036.94	2.5
5900 COMMUNICATIONS	3,955.00	1,747.20	4,036.60	0.00	81.60	102.1
5960 POSTAGE	80.00	66.72	135.47	0.00	55.47	169.3
5970 TELEPHONE	530.00	0.00	202.21	0.00	327.79	38.2
7142 OTH TUIT,EXC CST PMT TO COE	35,120.00	0.00	0.00	0.00	35,120.00	0.0
TOTAL Expense	326,225.00	27,501.79	85,262.36	99,747.11	141,215.53	

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance \$used
Ending balance					
9790 UNDESIGNATED/UNAPPROPRIATED	2,620.98	0.00	0.00	0.00	2,620.98
9791 BEGINNING FUND BALANCE	123,547.69-	0.00	0.00	0.00	123,547.69-
TOTAL Ending balance	120,926.71-	0.00	0.00	0.00	120,926.71-
**Fund balance	120,926.71	96,045.90	91,818.98		**

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LAGUNA FSR		11/01/2020 - 11/30/2020						
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	0.00	0.00	176,381.07	
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	0.00	0.00	214,082.10	
Current year revenue						
8660 INTEREST	870.00	0.00	0.00	0.00	870.00	0.0
TOTAL Current year revenue	870.00	0.00	0.00	0.00	870.00	
*TOTAL Beginning balance + Revenue	214,952.10	214,082.10	214,082.10			*
Expense						
7612 INTREND TSF BTWN GEN & SP RESV	116,579.02	0.00	0.00	0.00	116,579.02	0.0
TOTAL Expense	116,579.02	0.00	0.00	0.00	116,579.02	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	115,709.02	0.00	0.00	0.00	115,709.02	
9791 BEGINNING FUND BALANCE	214,082.10-	0.00	0.00	0.00	214,082.10-	
TOTAL Ending balance	98,373.08-	0.00	0.00	0.00	98,373.08-	
**Fund balance	98,373.08	214,082.10	214,082.10			**

Agenda Item 9

PRIN. REP. SEP 2020

Enrollment: 13 (+1) students 1: TK 3: 2nd, 1: 3rd, 2: 4th 3: 5th 3: 6th

(Our TK does not officially count until she turns 5..)

Curriculum & Activities:

Kids are finally adjusting to being back full-time. Having normal weather and less smoke is good!

We are almost up to date on CalPads, and testing reqs. I am working on 1 initial test ELPAC for our new TK. I am still trying to get a CUM for 1 new stu. And for another to be dropped from old school.

Got the Garvey Grant through Kiwanis again for gardening and campus beaut.. We will fortify gardens, and put up an owl box.

Our picture day company has disappeared. So, I will be doing some in-house pictures and will use the graphics program I used for the yearbook to create templates and prints. I will only charge for extra copies of pics. Parent club has funds to buy good photo paper.

Facilities:

- still need a new landscaper - tried Lincoln's but he never called me back. Have 2 individuals come and one has not sent a proposal. One lives on Jim's ranch: Ernesto Orosco, who will do it for 300/service.

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

PRIN. REP. NOVEMBER 2020

Enrollment: 14 (+1) students 1: TK 3: 2nd, 2: 3rd, 2: 4th 3: 5th 3: 6th

(Our TK does not officially count until she turns 5..)

Curriculum & Activities:

Conferences

Bicycle people

Truancy issue

Garvey Grant garden purchases underway. I still have to get wheel barrows and will get compost donated. We will try to grow Oaks from acorns for our first planting project.

School photos were taken and I have yet to get pics printed. Parent club has funds to buy good photo paper.

We held a vote for Best Pet election on election day. The students had to nominate a type of pet and make a presentation. Parents could vote as well.

We had a very successful Halloween festival with just us; we couldn't go on a field trip to a pumpkin patch and so brought pumpkins to the kids a la pop-up pumpkin patch. .

Conferences were 11/3 & 11/4. Most parents seemed happy.

Facilities:

Our new landscaper is Ernesto Orosco, who will do it for 300/service.

We had a wasp nest up in the roof of the porch. Hitmen came and sprayed as an emergency, bc I was stung and so was a 2nd grader. We also have honeybee hives out in the pasture behind school and have had a bunch visiting the playground. Moredas are cultivating honey, but there is very little in bloom right now so the bees come see what they can get...

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

- Emergency light by the back of my class is out - a neighbor stopped by to tell me. I will ask Dan for help fixing that.

Enrollment: 15 students 1: TK 3: 2nd, 2: 3rd, 2: 4th 3: 5th 3: 6th (Our TK turns 5 this month)

Curriculum & Activities:

We had a fun Covid-style Stone Soup - 3 canned soups were tried by almost all the kiddos: Minestrone, Borscht, and a creamy Squash soup. There was a lesson on napkin folding and place setting. And we had a sing along with Mr. Scott the day before. Families contributed a soup recipe and we sent home a compilation for all. - Copies available ;o) Also very fun spirit week: dressing up each day..

This month we are starting local history by making our own booklets. We are still working on the human body systems & making a life-size paper-skeleton in science. The big kids are finishing up opinion essays, and did an aquarium project in math with various calculations and art. Once everyone is done we will get a school fish. The cubs have had multiple projects involving reading, writing, and crafts too.

Last week we all did some holiday crafts/projects in between regular academics. This week we will make candy houses, hold a shopping boutique for the kids to "shop" for parents. Secret Santa exchange will be Friday. We are doing some form of Holiday Performance just for the kids. I will try to video tape it and post it..If I can get the tech right.

The Truancy issue seems to have been resolved! ;o) My student has been here every day since the threatening letter. And she meets with our volunteer tutor, Dan, to get caught up.

The 5th and 6th graders completed Puberty class with Nurse Kwok in November.

I completed the ELPAC with our TK, but scores are pending. Very different from the past as it is online.

I am almost done with CalPads Fall1. Have had a few errors that I am getting help resolving.

Worked with Jordan, Keith, and Luke to spend the last of the Covid-Learning-Loss funds. We have gotten 11 new chromebooks, 5 new iPads, a new projector, and document camera, plus a bunch of supplemental curriculum materials which we can use in later years too. Must get stuff by 12/30.

I sent home the Covid news/pledge with Dec newsletter- attached.

Facilities:

Dan has become our de facto handyman ;o)

Heat over the break question: when it is off- a lot of moisture by windows. Should I run it low over break to avoid mold growing? Because it does get moldy.

I want to get free compost for our garden beds; I will reach out to the Grossis, as I drive by a big pile near Stafford Lake ;o)

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

We are almost done with 2020!!!! 30 more days and maybe, just maybe, 2021 will be great. We have been lucky in our county as Coronavirus color levels all over the state moved to Purple, we have stayed in red. We have to be ready for anything as we head into the next 3 weeks: *more cases may cause another lock-down and a return to distance learning*. Hopefully, that will not happen!!!! Stay safe & keep doing the right things.

November was a busy month for us as we had our Covid-style Stone-Soup and had a VERY successful spirit week! The kids were so spirited and everyone got their invisible ink pen! :o) We hope you liked the family soup recipes and will try them out this winter.

This month we have a few fun times mixed in with the regular learning: The students will do a "secret" Santa gift exchange on Friday, December 18th. The list and names go home this Wednesday. We will also do a holiday shopping boutique so the kids can pick a gift out for you and wrap it up ;o) Mrs. Rojas and I are putting together some items for them to choose from. We will have a small music performance on Wednesday 12/16, but only for the kids in-person. We will record it and send a link for you all to watch. Then on Thursday we will make "gingerbread" candy houses. For this we will need your help and donations of graham crackers, candy, and icing. In a normal year, we would love to have all of you come and build candy houses, but you will have to enjoy the end results. A sign up list is posted by the door to Cubs class.

We wish you all a safe and healthy holiday season.



With respect, Ms. D and Mrs. Rojas

Don't forget to sign up and donate for the gingerbread-candy house building.

No olvide registrarse y donar para el edificio de la casa de pan de jengibre.

Не забудьте зарегистрироваться и сделать пожертвование на строительство пряничного домика.



Club de padres y boletín informativo “virtual” diciembre de 2020

¡¡¡Ya casi terminamos con 2020 !!!! 30 días más y tal vez, solo tal vez, 2021 sea grandioso. Hemos tenido suerte en nuestro condado ya que los niveles de color del coronavirus en todo el estado se trasladaron a púrpura, nos hemos mantenido en rojo. Tenemos que estar preparados para cualquier cosa a medida que nos adentramos en las próximas 3 semanas: más casos pueden provocar otro bloqueo y un retorno al aprendizaje a distancia. Con suerte, eso no sucederá !!!! Manténgase seguro y siga haciendo las cosas correctas.

¡Noviembre fue un mes ajetreado para nosotros ya que tuvimos nuestra sopa de piedra al estilo Covid y tuvimos una semana espiritual MUY exitosa! ¡Los niños estaban tan animados y todos obtuvieron su bolígrafo de tinta invisible! : o) Esperamos que te hayan gustado las recetas de sopas familiares y las pruebas este invierno.

Este mes tenemos algunos momentos divertidos mezclados con el aprendizaje regular: los estudiantes harán un intercambio “secreto” de regalos de Santa el viernes 18 de diciembre. La lista y los nombres se enviarán a casa este miércoles. También haremos una boutique de compras navideñas para que los niños puedan elegir un regalo para usted y envolverlo; o) La Sra. Rojas y yo estamos armando algunos artículos para que elijan. Tendremos una pequeña presentación musical el miércoles 16 de febrero, pero solo para los niños en persona. Lo grabaremos y enviaremos un enlace para que todos lo vean. Luego, el jueves haremos casas de dulces de “pan de jengibre”. Para esto, necesitaremos su ayuda y donaciones de galletas Graham, dulces y glaseado. En un año normal, nos encantaría que todos ustedes vinieran y construyeran casas de dulces, pero tendrán que disfrutar de los resultados finales. En la puerta de la clase de los Cubs hay una lista de inscripciones.

Les deseamos a todos una temporada festiva segura y saludable.



Con respeto, Sras. D. y Rojas

Fechas importantes / important dates:

15 December	Kids boutique	1- 2:15
15 December	Board meeting	6:30 - 8:00
16 December	Holiday Music performance	1: - 2:15
17 December	gingerbread/candy house building	11 - 12:05
18 December	Secret Santa gift exchange	11 - 12:05
18 December	MINIMUM Day	12:05 dismissal
19 December - 4 Jan	Winter Break	No SCHOOL

Parent / Guardian Community Health Pledge

In order to foster the safety of our students, staff, and parents in our school community, I pledge to:

- Self-quarantine my child / children for 14 days if they engage in a high-risk activity (e.g., private gatherings > 3 households, non-essential travel) and have them tested for COVID-19 if they develop any symptoms, incl. runny nose / congestion. Most people who become sick develop symptoms 5 to 7 days after exposure and can be contagious 2 days *before* becoming sick.
- Abstain from pre-medicating my child / children with symptomatic relief medications unless for known chronic conditions; e.g., seasonal allergies; sinusitis.
- Conduct daily home symptom screening of my child / children.
 - Keep my child / children home when they are sick *or* if a household member *any* of the following symptoms (cough • shortness of breath / difficulty breathing • loss of taste or smell • fever [100.4°F/38°C or greater] or chills • sore throat • headache • nausea or vomiting • diarrhea • body ache • fatigue • congestion / runny nose) [Effective November 23, 2020].
 - Schedule COVID-19 testing and/or visit with a healthcare provider if my child / children have any of the key symptoms of COVID-19 (cough • shortness of breath / difficulty breathing • loss of taste or smell) *or any* of the following symptoms (fever [100.4°F/38°C or greater] or chills • sore throat • headache • nausea or vomiting • diarrhea)
 - A student (**under 18 years old**) who has *any* of the following symptoms (body ache, fatigue, congestion / runny nose) may return to school when symptoms improved. COVID-19 testing and/or healthcare provider evaluation are *not* necessary unless required by a school nurse who suspects COVID-19 [Effective November 23, 2020].
 - *Students / staff who present with these symptoms but have tested positive for COVID-19 in the past 3 months, should not have repeat COVID-19 testing. They should be evaluated by a healthcare provider.
- **Notify the school immediately if:**
 - My child / children or a household member has a known COVID-19 exposure.
 - My child / children or a household member is being tested for COVID-19.
- Follow Marin County Public Health's isolate / quarantine orders, if indicated.
- Abstain from gathering with more than 3 households.
- Limit my family's travel and social activity to reduce possible exposure to COVID-19.
- Limit my child's / children's participation to three (3) cohorts.
- Read and agree to follow the School Site Specific Protection Plan (SSSPP), this COVID-19 Safety Student and Family Handbook, and other policies that my school may adopt throughout the school year, and I agree to use my best efforts to have my child(ren) comply with the policies. I understand that the plans and policies may be updated throughout the year as public health information develops, and I agree to review and comply with updates.

Parent / Guardian Name

Parent / Guardian Signature

Date

Compromiso de salud comunitaria de padres / tutores

Para fomentar la seguridad de nuestros estudiantes, personal y padres en nuestra comunidad escolar, me comprometo a:

- Poner en cuarentena a mi hijo / a durante 14 días si participan en una actividad de alto riesgo (por ejemplo, reuniones privadas > 3 hogares, viajes no esenciales) y hacer que se les haga una prueba de COVID-19 si desarrollan algún síntoma, incl. secreción nasal / congestión. La mayoría de las personas que se enferman desarrollan síntomas de 5 a 7 días después de la exposición y pueden ser contagiosas 2 días antes de enfermarse.

- Abstenerme de premedicar a mi hijo (a) con medicamentos para aliviar los síntomas, a menos que se trate de enfermedades crónicas conocidas; por ejemplo, alergias estacionales; sinusitis.

- Llevar a cabo una evaluación diaria de los síntomas en el hogar de mi hijo o hijos.

- o Mantener a mi hijo / a en casa cuando estén enfermos o si un miembro del hogar presenta alguno de los siguientes síntomas (tos • falta de aire / dificultad para respirar • pérdida del gusto o del olfato • fiebre [100,4 ° F / 38 ° C o más] o escalofríos • dolor de garganta • dolor de cabeza • náuseas o vómitos • diarrea • dolor de cuerpo • fatiga • congestión / secreción nasal) [Efectivo el 23 de noviembre de 2020].

- o Programe una prueba de COVID-19 y / o visite a un proveedor de atención médica si mi hijo o mis hijos tienen alguno de los síntomas clave de COVID-19 (tos • dificultad para respirar / dificultad para respirar • pérdida del gusto u olfato) o cualquiera de los siguientes síntomas (fiebre [100,4 ° F / 38 ° C o más] o escalofríos • dolor de garganta • dolor de cabeza • náuseas o vómitos • diarrea)

- o Un estudiante (menor de 18 años) que tenga alguno de los siguientes síntomas (dolor corporal, fatiga, congestión / secreción nasal) puede regresar a la escuela cuando los síntomas mejoren. Las pruebas de COVID-19 y / o la evaluación del proveedor de atención médica no son necesarias a menos que lo requiera una enfermera escolar que sospeche de COVID-19 [a partir del 23 de noviembre de 2020].

- o * Los estudiantes / personal que presenten estos síntomas pero hayan dado positivo por COVID-19 en los últimos 3 meses, no deben repetir la prueba de COVID-19. Deben ser evaluados por un proveedor de atención médica.

- **Notifique a la escuela inmediatamente si:**

- o Mi hijo / hijos o un miembro del hogar tiene una exposición conocida al COVID-19.

- o Mi hijo / hijos o un miembro de la familia se está haciendo la prueba de COVID-19.

- Siga las órdenes de aislamiento / cuarentena de Salud Pública del Condado de Marin, si se indica.

- Abstenerse de reunirse con más de 3 hogares.

- Limitar los viajes y la actividad social de mi familia para reducir la posible exposición al COVID-19.

- Limitar la participación de mi hijo / hijos a tres (3) cohortes.

- Leer y aceptar seguir el Plan de Protección Específico del Sitio Escolar (SSSPP), este Manual de Seguridad para Estudiantes y Familias COVID-19 y otras políticas que mi escuela pueda adoptar durante el año escolar, y acepto hacer todo lo posible para que mi niño (s) cumplan con las políticas. Entiendo que los planes y políticas pueden actualizarse a lo largo del año a medida que se desarrolle la información de salud pública, y acepto revisar y cumplir con las actualizaciones.

Nombre del padre / tutor

Firma del padre / tutor

Fecha

Agenda Item 12

MEMO

DATE: December 15, 2020

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2020-21 Budget Overview for Parents**

Attached you will find the 2020-21 Budget Overview for Parents for your review and approval

The Budget Overview for Parents relates to budgets identified in the 2020-21 Learning Continuity and Attendance Plan (LCP) and the 2019-20 Local Control and Accountability Plan (LCAP). The report identifies the 2020-21 first interim general fund budget as compared to amounts in both the LCP and the LCAP. Differences are then summarized in the report.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Laguna Joint School District

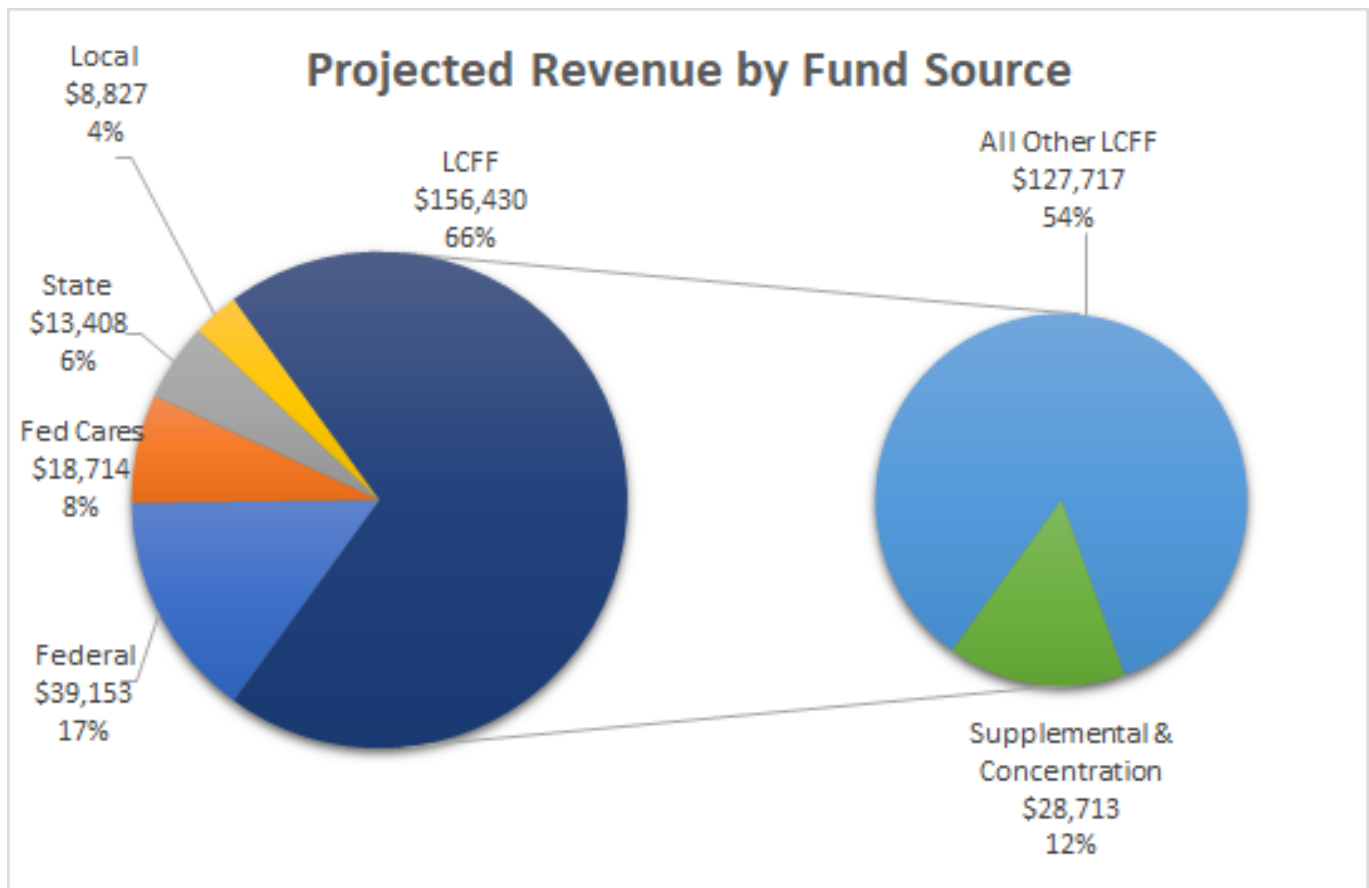
CDS Code: 21-65342

School Year: 2020-2021

LEA contact information: Luke McCann, Superintendent

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-21 LCAP Year

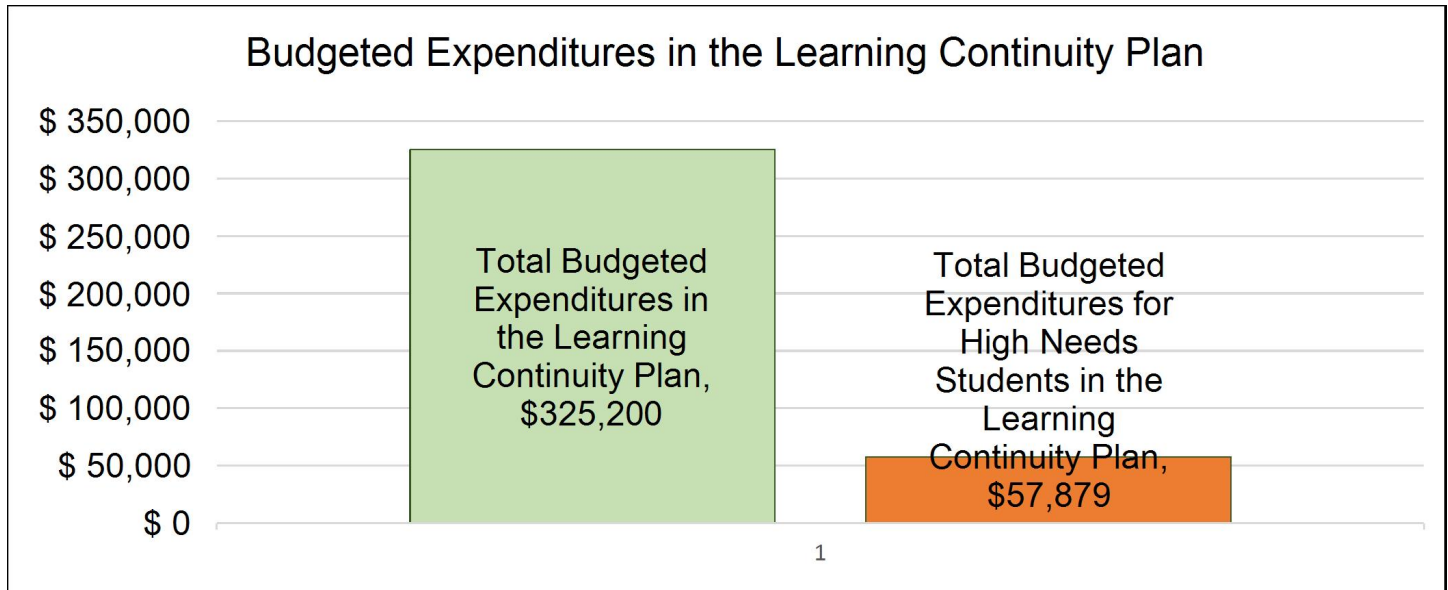


This chart shows the total general purpose revenue Laguna Joint School District expects to receive in the coming year from all sources.

The total revenue projected for Laguna Joint School District is \$235,700, of which \$156,430 is Local Control Funding Formula (LCFF), \$13,408 is other state funds, \$7,995 is local funds, and \$57,867 is federal funds. Of the \$57,867 in federal funds, \$18,714 are federal CARES Act funds. Of the \$156,430 in LCFF Funds, \$28,713 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Laguna Joint School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Laguna Joint School District plans to spend \$338,562 for the 2020-21 school year. Of that amount, \$325,200 is tied to actions/services in the Learning Continuity Plan and \$13,362 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

Items not include in the LCP:

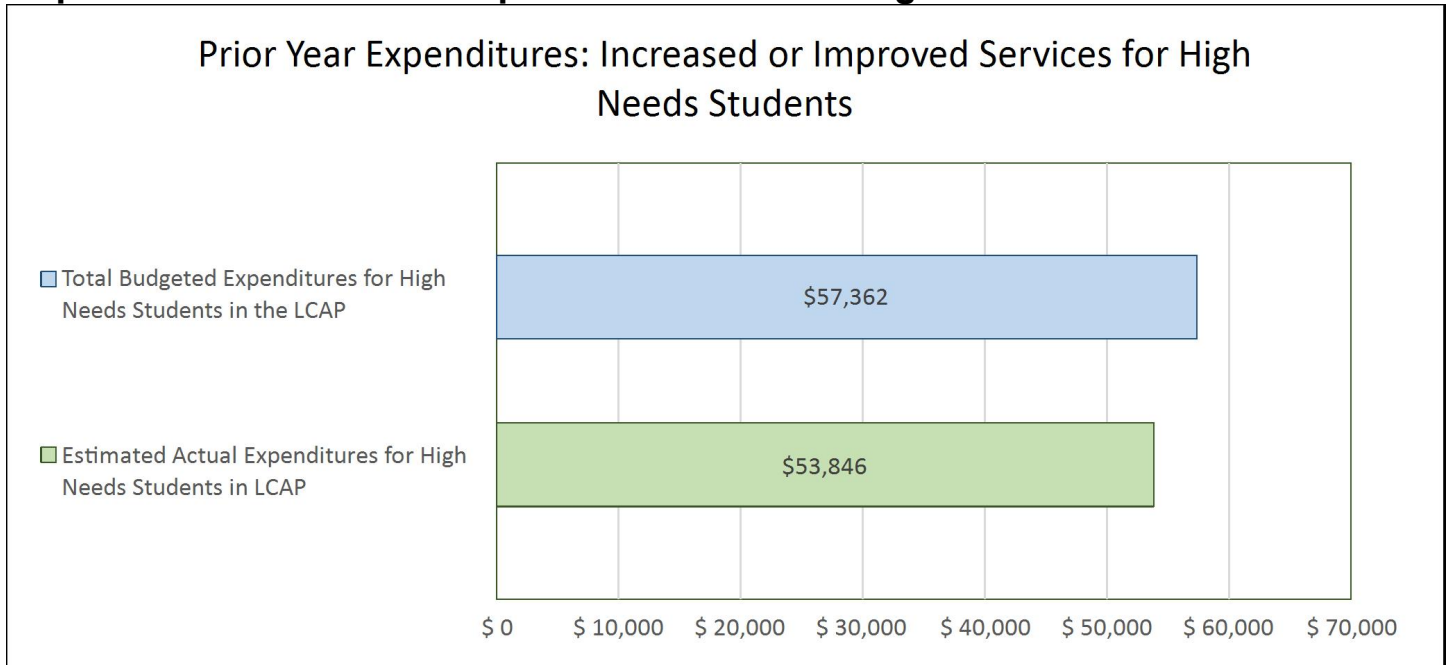
STRS on Behalf:	\$6,488
Board Health & Welfare:	\$5,700
Misc. Adjustment at 1st Interim	\$1,174

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Laguna Joint School District is projecting it will receive \$28,713 based on the enrollment of foster youth, English learner, and low-income students. Laguna Joint School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Laguna Joint School District plans to spend \$57,879 towards meeting this requirement, as described in the Learning Continuity Plan.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Laguna Joint School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Laguna Joint School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Laguna Joint School District's LCAP budgeted \$57,362 for planned actions to increase or improve services for high needs students. Laguna Joint School District actually spent \$53,846 for actions to increase or improve services for high needs students in 2019-20.

Difference in costs for high needs students:

Professional Development: -\$1,060 Professional development costs for high needs students over estimated in the 2019-20 LCAP

Bilingual instructional Aid: -\$2,456 Salary and benefits came in slightly under what was projected in the 2019-20 LCAP

Agenda Item 13

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: December 15, 2020 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 budget adoption.		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 budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, 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	
S8	Labor Agreement Budget Revisions	• 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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
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	1,072.00	313.32	1,845.00	773.00	72.1%
4) Other Local Revenue		8600-8799	1,696.00	1,696.00	78.63	2,929.00	1,233.00	72.7%
5) TOTAL, REVENUES			148,283.00	148,283.00	35,222.16	161,204.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,119.00	80,119.00	17,683.60	80,833.00	(714.00)	-0.9%
2) Classified Salaries		2000-2999	27,572.00	27,572.00	10,052.13	17,049.00	10,523.00	38.2%
3) Employee Benefits		3000-3999	46,666.00	46,666.00	10,905.80	40,212.12	6,453.88	13.8%
4) Books and Supplies		4000-4999	6,188.02	6,188.02	1,838.36	8,815.75	(2,627.73)	-42.5%
5) Services and Other Operating Expenditures		5000-5999	63,306.00	63,306.00	7,237.05	65,634.00	(2,328.00)	-3.7%
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	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	223,851.02	47,716.94	212,543.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,568.02)	(75,568.02)	(12,494.78)	(51,339.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,579.02	116,579.02	0.00	97,096.87	(19,482.15)	-16.7
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)	(39,011.00)	0.00	(43,757.00)	(4,746.00)	12.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,568.02	77,568.02	0.00	53,339.87		

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	(12,494.78)	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	89,240.00	25,174.00	99,155.00	9,915.00	11.1%
Education Protection Account State Aid - Current Year		8012	7,536.00	7,536.00	6,100.00	14,269.00	6,733.00	89.3%
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	56.00	141.30	347.00	291.00	519.6%
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	64,360.00	2,956.14	61,711.00	(2,649.00)	-4.1%
Unsecured Roll Taxes		8042	256.00	256.00	341.55	1,757.00	1,501.00	586.3%
Prior Years' Taxes		8043	162.00	162.00	117.22	249.00	87.00	53.7%
Supplemental Taxes		8044	4,594.00	4,594.00	0.00	4,291.00	(303.00)	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	(20,689.00)	(20,689.00)	0.00	(25,349.00)	(4,660.00)	22.5%
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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
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						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	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	312.00	0.00	315.00	3.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	750.00	750.00	313.32	1,530.00	780.00	104.0%
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	10.00	0.00	0.00	(10.00)	-100.0%
TOTAL, OTHER STATE REVENUE			1,072.00	1,072.00	313.32	1,845.00	773.00	72.1%

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	600.00	78.63	1,000.00	400.00	66.7%
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	0.00	0.00	833.00	833.00	New
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	1,696.00	78.63	2,929.00	1,233.00	72.7%
TOTAL, REVENUES			148,283.00	148,283.00	35,222.16	161,204.00	12,921.00	8.7%

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 Teachers' Salaries		1100	80,119.00	80,119.00	16,198.24	73,406.00	6,713.00	8.4%
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	1,485.36	7,427.00	(7,427.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,119.00	80,119.00	17,683.60	80,833.00	(714.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,272.00	27,272.00	10,052.13	17,049.00	10,223.00	37.5%
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	300.00	0.00	0.00	300.00	100.0%
TOTAL, CLASSIFIED SALARIES			27,572.00	27,572.00	10,052.13	17,049.00	10,523.00	38.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,112.00	14,112.00	2,725.09	12,473.12	1,638.88	11.6%
PERS		3201-3202	5,726.00	5,726.00	2,006.28	2,609.00	3,117.00	54.4%
OASDI/Medicare/Alternative		3301-3302	3,210.00	3,210.00	1,026.79	2,288.00	922.00	28.7%
Health and Welfare Benefits		3401-3402	20,020.00	20,020.00	4,360.65	19,350.00	670.00	3.3%
Unemployment Insurance		3501-3502	55.00	55.00	14.12	51.00	4.00	7.3%
Workers' Compensation		3601-3602	1,143.00	1,143.00	292.87	1,041.00	102.00	8.9%
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	480.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,666.00	46,666.00	10,905.80	40,212.12	6,453.88	13.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,538.02	2,538.02	0.00	2,500.00	38.02	1.5%
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	3,650.00	173.47	4,650.75	(1,000.75)	-27.4%
Noncapitalized Equipment		4400	0.00	0.00	1,664.89	1,665.00	(1,665.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,188.02	6,188.02	1,838.36	8,815.75	(2,627.73)	-42.5%
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	796.00	0.00	0.0%
Dues and Memberships		5300	425.00	425.00	425.00	425.00	0.00	0.0%
Insurance		5400-5450	1,800.00	1,800.00	1,878.00	1,878.00	(78.00)	-4.3%
Operations and Housekeeping Services		5500	4,700.00	4,700.00	976.06	5,000.00	(300.00)	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	0.00	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	44,520.00	1,397.63	46,320.00	(1,800.00)	-4.0%
Communications		5900	4,565.00	4,565.00	2,560.36	4,715.00	(150.00)	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,306.00	63,306.00	7,237.05	65,634.00	(2,328.00)	-3.7%

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	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	223,851.02	47,716.94	212,543.87	11,307.15	5.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	116,579.02	116,579.02	0.00	97,096.87	(19,482.15)	-16.7%
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	116,579.02	0.00	97,096.87	(19,482.15)	-16.7%
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)	(39,011.00)	0.00	(43,757.00)	(4,746.00)	12.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,011.00)	(39,011.00)	0.00	(43,757.00)	(4,746.00)	12.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			77,568.02	77,568.02	0.00	53,339.87	(24,228.15)	-31.2%

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	37,275.00	16,566.00	57,867.00	20,592.00	55.2%
3) Other State Revenue		8300-8599	15,997.00	15,997.00	1,745.49	11,563.00	(4,434.00)	-27.7%
4) Other Local Revenue		8600-8799	5,470.00	5,470.00	0.00	5,066.00	(404.00)	-7.4%
5) TOTAL, REVENUES			58,742.00	58,742.00	18,311.49	74,496.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	595.00	595.00	0.00	676.00	(81.00)	-13.6%
2) Classified Salaries		2000-2999	10,992.00	10,992.00	0.00	23,529.00	(12,537.00)	-114.1%
3) Employee Benefits		3000-3999	16,081.00	16,081.00	0.00	13,489.00	2,592.00	16.1%
4) Books and Supplies		4000-4999	5,595.98	5,595.98	7,801.63	24,181.10	(18,585.12)	-332.1%
5) Services and Other Operating Expenditures		5000-5999	33,990.00	33,990.00	2,242.00	21,935.00	12,055.00	35.5%
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	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	102,373.98	10,043.63	120,373.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,631.98)	(43,631.98)	8,267.86	(45,877.10)		
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	39,011.00	0.00	43,757.00	4,746.00	12.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,011.00	39,011.00	0.00	43,757.00		

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)	(4,620.98)	8,267.86	(2,120.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,000.21	7,000.21		3,547.69	(3,452.52)	-49.3%
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	7,000.21		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	7,000.21		3,547.69		
2) Ending Balance, June 30 (E + F1e)			2,379.23	2,379.23		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	2,379.23		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	1,232.00	0.00	0.0%
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	1,158.00	0.00	1,030.00	(128.00)	-11.1%
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	1,243.00	0.00	1,110.00	(133.00)	-10.7%
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	1,163.00	0.00	1,054.00	(109.00)	-9.4%

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)
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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	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	17,794.00	16,566.00	38,756.00	20,962.00	117.8%
TOTAL, FEDERAL REVENUE			37,275.00	37,275.00	16,566.00	57,867.00	20,592.00	55.2%
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 Mater		8560	250.00	250.00	339.49	500.00	250.00	100.0%
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	15,747.00	1,406.00	11,063.00	(4,684.00)	-29.7%
TOTAL, OTHER STATE REVENUE			15,997.00	15,997.00	1,745.49	11,563.00	(4,434.00)	-27.7%

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)
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	0.00	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	5,470.00	0.00	5,066.00	(404.00)	-7.4%
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	5,470.00	0.00	5,066.00	(404.00)	-7.4%
TOTAL, REVENUES			58,742.00	58,742.00	18,311.49	74,496.00	15,754.00	26.8%

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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	595.00	595.00	0.00	676.00	(81.00)	-13.6%
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	595.00	0.00	676.00	(81.00)	-13.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,992.00	10,992.00	0.00	23,529.00	(12,537.00)	-114.1%
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	10,992.00	0.00	23,529.00	(12,537.00)	-114.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,687.00	12,687.00	0.00	6,597.00	6,090.00	48.0%
PERS		3201-3202	2,415.00	2,415.00	0.00	4,822.00	(2,407.00)	-99.7%
OASDI/Medicare/Alternative		3301-3302	852.00	852.00	0.00	1,808.00	(956.00)	-112.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	8.00	0.00	11.00	(3.00)	-37.5%
Workers' Compensation		3601-3602	119.00	119.00	0.00	251.00	(132.00)	-110.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,081.00	16,081.00	0.00	13,489.00	2,592.00	16.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	961.98	961.98	0.00	658.46	303.52	31.6%
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	4,634.00	7,801.63	23,522.64	(18,888.64)	-407.6%
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	5,595.98	7,801.63	24,181.10	(18,585.12)	-332.1%
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	10,644.00	10,644.00	0.00	589.00	10,055.00	94.5%
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	0.00	0.00	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	23,346.00	23,346.00	2,242.00	21,346.00	2,000.00	8.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,990.00	33,990.00	2,242.00	21,935.00	12,055.00	35.5%

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)
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	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	102,373.98	10,043.63	120,373.10	(17,999.12)	-17.6%

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	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	39,011.00	0.00	43,757.00	4,746.00	12.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,011.00	39,011.00	0.00	43,757.00	4,746.00	12.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			39,011.00	39,011.00	0.00	43,757.00	(4,746.00)	12.2%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
2) Federal Revenue		8100-8299	37,275.00	37,275.00	16,566.00	57,867.00	20,592.00	55.2%
3) Other State Revenue		8300-8599	17,069.00	17,069.00	2,058.81	13,408.00	(3,661.00)	-21.4%
4) Other Local Revenue		8600-8799	7,166.00	7,166.00	78.63	7,995.00	829.00	11.6%
5) TOTAL, REVENUES			207,025.00	207,025.00	53,533.65	235,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,714.00	80,714.00	17,683.60	81,509.00	(795.00)	-1.0%
2) Classified Salaries		2000-2999	38,564.00	38,564.00	10,052.13	40,578.00	(2,014.00)	-5.2%
3) Employee Benefits		3000-3999	62,747.00	62,747.00	10,905.80	53,701.12	9,045.88	14.4%
4) Books and Supplies		4000-4999	11,784.00	11,784.00	9,639.99	32,996.85	(21,212.85)	-180.0%
5) Services and Other Operating Expenditures		5000-5999	97,296.00	97,296.00	9,479.05	87,569.00	9,727.00	10.0%
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	35,120.00	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	326,225.00	57,760.57	332,916.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,200.00)	(119,200.00)	(4,226.92)	(97,216.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,579.02	116,579.02	0.00	97,096.87	(19,482.15)	-16.7
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	116,579.02	0.00	97,096.87		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)	(2,620.98)	(4,226.92)	(120.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	127,000.21	127,000.21		123,547.69	(3,452.52)	-2.7%
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	127,000.21		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	127,000.21		123,547.69		
2) Ending Balance, June 30 (E + F1e)			124,379.23	124,379.23		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	2,379.23		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	89,240.00	25,174.00	99,155.00	9,915.00	11.1%
Education Protection Account State Aid - Current Year		8012	7,536.00	7,536.00	6,100.00	14,269.00	6,733.00	89.3%
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	56.00	141.30	347.00	291.00	519.6%
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	64,360.00	2,956.14	61,711.00	(2,649.00)	-4.1%
Unsecured Roll Taxes		8042	256.00	256.00	341.55	1,757.00	1,501.00	586.3%
Prior Years' Taxes		8043	162.00	162.00	117.22	249.00	87.00	53.7%
Supplemental Taxes		8044	4,594.00	4,594.00	0.00	4,291.00	(303.00)	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	(20,689.00)	(20,689.00)	0.00	(25,349.00)	(4,660.00)	22.5%
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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
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	145,515.00	34,830.21	156,430.00	10,915.00	7.5%
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	1,232.00	0.00	0.0%
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	1,158.00	0.00	1,030.00	(128.00)	-11.1%
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	1,243.00	0.00	1,110.00	(133.00)	-10.7%
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	1,163.00	0.00	1,054.00	(109.00)	-9.4%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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%
	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%
Other NCLB / Every Student Succeeds Act	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	17,794.00	16,566.00	38,756.00	20,962.00	117.8%
TOTAL, FEDERAL REVENUE			37,275.00	37,275.00	16,566.00	57,867.00	20,592.00	55.2%
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	312.00	0.00	315.00	3.00	1.0%
Lottery - Unrestricted and Instructional Materic		8560	1,000.00	1,000.00	652.81	2,030.00	1,030.00	103.0%
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	15,757.00	15,757.00	1,406.00	11,063.00	(4,694.00)	-29.8%
TOTAL, OTHER STATE REVENUE			17,069.00	17,069.00	2,058.81	13,408.00	(3,661.00)	-21.4%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	600.00	78.63	1,000.00	400.00	66.7%
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	0.00	0.00	833.00	833.00	New
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	5,470.00	0.00	5,066.00	(404.00)	-7.4%
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	7,166.00	78.63	7,995.00	829.00	11.6%
TOTAL, REVENUES			207,025.00	207,025.00	53,533.65	235,700.00	28,675.00	13.9%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	80,714.00	16,198.24	74,082.00	6,632.00	8.2%
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	1,485.36	7,427.00	(7,427.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,714.00	80,714.00	17,683.60	81,509.00	(795.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,264.00	38,264.00	10,052.13	40,578.00	(2,314.00)	-6.0%
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	300.00	0.00	0.00	300.00	100.0%
TOTAL, CLASSIFIED SALARIES			38,564.00	38,564.00	10,052.13	40,578.00	(2,014.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,799.00	26,799.00	2,725.09	19,070.12	7,728.88	28.8%
PERS		3201-3202	8,141.00	8,141.00	2,006.28	7,431.00	710.00	8.7%
OASDI/Medicare/Alternative		3301-3302	4,062.00	4,062.00	1,026.79	4,096.00	(34.00)	-0.8%
Health and Welfare Benefits		3401-3402	20,020.00	20,020.00	4,360.65	19,350.00	670.00	3.3%
Unemployment Insurance		3501-3502	63.00	63.00	14.12	62.00	1.00	1.6%
Workers' Compensation		3601-3602	1,262.00	1,262.00	292.87	1,292.00	(30.00)	-2.4%
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	480.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,747.00	62,747.00	10,905.80	53,701.12	9,045.88	14.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,500.00	3,500.00	0.00	3,158.46	341.54	9.8%
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	8,284.00	7,975.10	28,173.39	(19,889.39)	-240.1%
Noncapitalized Equipment		4400	0.00	0.00	1,664.89	1,665.00	(1,665.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,784.00	11,784.00	9,639.99	32,996.85	(21,212.85)	-180.0%
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	11,440.00	11,440.00	0.00	1,385.00	10,055.00	87.9%
Dues and Memberships		5300	425.00	425.00	425.00	425.00	0.00	0.0%
Insurance		5400-5450	1,800.00	1,800.00	1,878.00	1,878.00	(78.00)	-4.3%
Operations and Housekeeping Services		5500	4,700.00	4,700.00	976.06	5,000.00	(300.00)	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	0.00	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	67,866.00	67,866.00	3,639.63	67,666.00	200.00	0.3%
Communications		5900	4,565.00	4,565.00	2,560.36	4,715.00	(150.00)	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,296.00	97,296.00	9,479.05	87,569.00	9,727.00	10.0%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	35,120.00	0.00	36,563.00	(1,443.00)	-4.1%
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	326,225.00	57,760.57	332,916.97	(6,691.97)	-2.1%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	116,579.02	0.00	97,096.87	(19,482.15)	-16.7%
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	116,579.02	0.00	97,096.87	(19,482.15)	-16.7%
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	116,579.02	0.00	97,096.87	19,482.15	-16.7%

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 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	870.00	0.00	1,000.00	130.00	14.9%
5) TOTAL, REVENUES			870.00	870.00	0.00	1,000.00		
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	870.00	0.00	1,000.00		
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	116,579.02	0.00	97,096.87	19,482.15	16.7%
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)	(116,579.02)	0.00	(97,096.87)		

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)	(115,709.02)	0.00	(96,096.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,517.90	173,517.90		214,082.10	40,564.20	23.4%
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	173,517.90		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	173,517.90		214,082.10		
2) Ending Balance, June 30 (E + F1e)			57,808.88	57,808.88		117,985.23		
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	57,808.88		117,985.23		
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	870.00	0.00	1,000.00	130.00	14.9%
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	870.00	0.00	1,000.00	130.00	14.9%
TOTAL, REVENUES			870.00	870.00	0.00	1,000.00		
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	116,579.02	0.00	97,096.87	19,482.15	16.7%
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	116,579.02	0.00	97,096.87	19,482.15	16.7%
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)	(116,579.02)	0.00	(97,096.87)		

Description	Object Codes	Projected Year Totals (Form 011) (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	156,430.00	-0.01%	156,422.00	-0.48%	155,677.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,845.00	0.00%	1,845.00	0.00%	1,845.00
4. Other Local Revenues	8600-8799	2,929.00	-28.44%	2,096.00	0.00%	2,096.00
5. Other Financing Sources						
a. Transfers In	8900-8929	97,096.87	2.14%	99,179.00	-80.03%	19,806.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(43,757.00)	5.58%	(46,200.00)	5.55%	(48,765.00)
6. Total (Sum lines A1 thru A5c)		214,543.87	-0.56%	213,342.00	-38.76%	130,659.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,833.00		80,298.00
b. Step & Column Adjustment				1,485.00		1,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,020.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,833.00	-0.66%	80,298.00	1.66%	81,633.00
2. Classified Salaries						
a. Base Salaries				17,049.00		19,259.00
b. Step & Column Adjustment				2,210.00		1,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,049.00	12.96%	19,259.00	9.31%	21,052.00
3. Employee Benefits	3000-3999	40,212.12	4.13%	41,871.00	10.65%	46,330.00
4. Books and Supplies	4000-4999	8,815.75	-19.54%	7,093.00	1.55%	7,203.00
5. Services and Other Operating Expenditures	5000-5999	65,634.00	-1.24%	64,821.00	1.56%	65,835.00
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)		212,543.87	0.38%	213,342.00	4.08%	222,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,000.00		0.00		(91,394.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, 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		30,606.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,000.00		50,000.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		29,606.00
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		30,606.00

Description	Object Codes	Projected Year Totals (Form 011) (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		29,606.00
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				
b. Reserve for Economic Uncertainties	9789	117,985.23		8,515.97		0.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		188,985.23		79,515.97		29,606.00
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.						
Item 1B d. Certificated Other Adjustments: Removed one-time pay for Covid-19 preparations.						

Description	Object Codes	Projected Year Totals (Form 011) (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	57,867.00	-32.34%	39,153.00	0.00%	39,153.00
3. Other State Revenues	8300-8599	11,563.00	-12.16%	10,157.00	0.00%	10,157.00
4. Other Local Revenues	8600-8799	5,066.00	0.00%	5,066.00	0.00%	5,066.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	43,757.00	5.58%	46,200.00	5.55%	48,765.00
6. Total (Sum lines A1 thru A5c)		118,253.00	-14.95%	100,576.00	2.55%	103,141.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				676.00		676.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	676.00	0.00%	676.00	0.00%	676.00
2. Classified Salaries						
a. Base Salaries				23,529.00		23,096.00
b. Step & Column Adjustment				(433.00)		(482.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,529.00	-1.84%	23,096.00	-2.09%	22,614.00
3. Employee Benefits	3000-3999	13,489.00	3.20%	13,921.00	3.46%	14,402.00
4. Books and Supplies	4000-4999	24,181.10	-91.61%	2,030.00	0.00%	2,030.00
5. Services and Other Operating Expenditures	5000-5999	21,935.00	2.39%	22,460.00	2.88%	23,106.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,563.00	5.01%	38,393.00	5.00%	40,313.00
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)		120,373.10	-16.45%	100,576.00	2.55%	103,141.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,120.10)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,547.69		1,427.59		1,427.59
2. Ending Fund Balance (Sum lines C and D1)		1,427.59		1,427.59		1,427.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,427.59		1,427.59		1,427.59
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		1,427.59		1,427.59

Description	Object Codes	Projected Year Totals (Form 011) (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.						

Description	Object Codes	Projected Year Totals (Form 011) (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	156,430.00	-0.01%	156,422.00	-0.48%	155,677.00
2. Federal Revenues	8100-8299	57,867.00	-32.34%	39,153.00	0.00%	39,153.00
3. Other State Revenues	8300-8599	13,408.00	-10.49%	12,002.00	0.00%	12,002.00
4. Other Local Revenues	8600-8799	7,995.00	-10.42%	7,162.00	0.00%	7,162.00
5. Other Financing Sources						
a. Transfers In	8900-8929	97,096.87	2.14%	99,179.00	-80.03%	19,806.00
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)		332,796.87	-5.67%	313,918.00	-25.52%	233,800.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,509.00		80,974.00
b. Step & Column Adjustment				1,485.00		1,335.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,020.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,509.00	-0.66%	80,974.00	1.65%	82,309.00
2. Classified Salaries						
a. Base Salaries				40,578.00		42,355.00
b. Step & Column Adjustment				1,777.00		1,311.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,578.00	4.38%	42,355.00	3.10%	43,666.00
3. Employee Benefits	3000-3999	53,701.12	3.89%	55,792.00	8.85%	60,732.00
4. Books and Supplies	4000-4999	32,996.85	-72.35%	9,123.00	1.21%	9,233.00
5. Services and Other Operating Expenditures	5000-5999	87,569.00	-0.33%	87,281.00	1.90%	88,941.00
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	36,563.00	5.01%	38,393.00	5.00%	40,313.00
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)		332,916.97	-5.71%	313,918.00	3.59%	325,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(120.10)		0.00		(91,394.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		123,547.69		123,427.59		123,427.59
2. Ending Fund Balance (Sum lines C and D1)		123,427.59		123,427.59		32,033.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	1,427.59		1,427.59		1,427.59
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		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		29,606.00
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		123,427.59		32,033.59

Description	Object Codes	Projected Year Totals (Form 011) (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		29,606.00
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	117,985.23		8,515.97		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		188,985.23		79,515.97		29,606.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		56.77%		25.33%		9.10%
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		9.78		9.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		332,916.97		313,918.00		325,194.00
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)		332,916.97		313,918.00		325,194.00
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)		16,645.85		15,695.90		16,259.70
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		NO

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	1,000.00	0.00%	1,000.00	-100.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
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)		1,000.00	0.00%	1,000.00	-100.00%	0.00
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	97,096.87	2.14%	99,179.26	-80.03%	19,805.97
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)		97,096.87	2.14%	99,179.26	-80.03%	19,805.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(96,096.87)		(98,179.26)		(19,805.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	214,082.10		117,985.23		19,805.97
2. Ending Fund Balance (Sum lines C and D1)		117,985.23		19,805.97		0.00
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	117,985.23		19,805.97		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		117,985.23		19,805.97		0.00
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)						

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 First Interim - Cash Flow

			Budget	July	August	September	October	November	December	January	February	March	April	May	June	Adjustment	Total	Balance
A. Beginning Cash				205,238	216,008	206,487	219,161	197,921	170,684	217,007	215,248	207,948	195,794	177,007	165,955			
B. Receipts																		
LCFF																		
Principal Apportionment	8010	8019	113,424	4,495	4,495	14,192	8,092	-	34,840	13,667	5,725	10,386	5,286	5,236	7,010	-	113,424	-
Property Taxes	8020	8079	43,006	3,164	-	-	392	-	19,627	3,219	420	480	15,379	983	(658)	-	43,006	-
Misc Funds	8080	8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100	8299	57,867	-	-	16,566	-	-	-	-	361	-	2,119	-	38,821	-	57,867	-
Other State Revenue	8300	8599	13,408	-	-	2,059	-	-	-	1,000	1,000	1,000	-	-	8,349	-	13,408	-
Other Local Revenue	8600	8799	7,995	79	-	-	-	-	-	-	2,215	-	-	3,831	1,870	-	7,995	-
Interfund Transfer In	8910	8929	97,097	-	-	-	-	-	-	-	-	-	-	-	97,097	-	97,097	-
All Other Financing Sources	8930	8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts:			332,797	7,738	4,495	32,817	8,484	-	54,467	17,886	9,721	11,866	22,784	10,050	152,489	-	332,797	-
C. Disbursements																		
Certificated Salaries	1000	1999	81,509	-	-	7,547	10,137	8,164	8,365	8,107	7,988	8,159	7,879	7,973	7,190	-	81,509	-
Classified Salaries	2000	2999	40,578	-	3,231	3,351	3,471	3,645	3,851	3,888	3,822	3,847	3,766	3,834	3,872	-	40,578	-
Employee Benefits	3000	3999	53,701	-	1,930	4,684	4,292	4,033	3,785	3,775	3,740	3,718	3,717	3,736	16,291	-	53,701	-
Books and Supplies	4000	4999	32,997	-	-	1,196	8,444	3,293	3,154	1,021	4,032	112	1,660	-	10,085	-	32,997	-
Services	5000	5999	87,569	4,008	125	2,189	3,157	8,102	6,783	7,904	2,489	13,234	4,801	5,559	29,218	-	87,569	-
Capital Outlay	6000	6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000	7499	36,563	-	-	-	-	-	-	-	-	-	19,748	-	16,815	-	36,563	-
Interfund Transfer Out	7600	7629	-	-	-	-	-	-	-	-	-	-	-	-	97,097	-	97,097	(97,097)
Other Financing Uses	7630	7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements:			332,917	4,008	5,286	18,967	29,501	27,237	25,938	24,695	22,071	29,070	41,571	21,102	180,568	-	430,014	(97,097)
D. Balance Sheet																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111	9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9200	9299	15,640	1,177	(785)	(391)	-	17,794	5,700	5,700	5,700	-	-	-	-	-	50,535	-
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal:			15,640	1,177	(785)	(391)	-	17,794	5,700	5,700	5,700	-	-	-	-	-	50,535	-
Liabilities and Deferred Inflows																		
Accounts Payable	9500	9599	8,600	9,907	391	(168)	-	-	650	650	650	-	-	-	1,963	-	22,643	-
Due to Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal:			8,600	9,907	391	(168)	-	-	650	650	650	-	-	-	1,963	-	22,643	-
Nonoperating																		
Suspense Clearing																		
Total Balance Sheets Items:				7,040	(8,730)	(1,176)	(223)	-	17,794	5,050	5,050	5,050	-	-	(1,963)	-	27,892	-
E. Net Increase/Decrease				10,770	(9,521)	12,674	(21,240)	(27,237)	46,323	(1,759)	(7,300)	(12,154)	(18,787)	(11,052)	(30,042)	-	(69,325)	-
F. Ending Cash				216,008	206,487	219,161	197,921	170,684	217,007	215,248	207,948	195,794	177,007	165,955	135,913	-	(69,325)	-

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	332,916.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	57,867.00
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	7699	0.00
		9200	7651	
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:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				275,049.97

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)*		14.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,646.43
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)	275,049.97	19,646.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	3,670.77
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%	15.74%

*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.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 175,788.12

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)	3,512.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,020.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	214,278.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,276.00
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)	8,625.00
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)	20,115.00
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)	286,845.97

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)	3.31%
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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)	4.54%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,508.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.09%) times Part III, Line B19); zero if negative	<u>3,512.92</u>
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	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,512.92</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>3,512.92</u>

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	

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					97,096.87	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	97,096.87		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	97,096.87	97,096.87		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	10.00	9.78		
Charter School	0.00	0.00		
Total ADA	10.00	9.78	-2.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	10.00	9.78		
Charter School				
Total ADA	10.00	9.78	-2.2%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	10.00	9.78		
Charter School				
Total ADA	10.00	9.78	-2.2%	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 budget adoption 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)

Small difference due to rounding of budget adoption amounts.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	10	10		
Charter School				
Total Enrollment	10	10	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	10	10		
Charter School				
Total Enrollment	10	10	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	10	10		
Charter School				
Total Enrollment	10	10	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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. Budget Adoption 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 01CS, Item 2A)	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	10		
Charter School	0			
Total ADA/Enrollment	10	10	100.0%	Not Met
1st Subsequent Year (2021-22)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	10	10	100.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	10	10	100.0%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Rounding of P-2 ADA causing anomaly, actual ADA is 9.78.

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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	145,515.00	156,430.00	7.5%	Not Met
1st Subsequent Year (2021-22)	156,430.00	156,422.00	0.0%	Met
2nd Subsequent Year (2022-23)	156,430.00	155,677.00	-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 NOT MET - Projected LCFF revenue has changed since budget adoption 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF Revenue increased in 2020-21 due to removing the 10% proration decrease.

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
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%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	5.0%	5.0%	5.0%
	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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	138,094.12	212,543.87	65.0%	Met
1st Subsequent Year (2021-22)	141,428.00	213,342.00	66.3%	Met
2nd Subsequent Year (2022-23)	149,015.00	222,053.00	67.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	37,275.00	57,867.00	55.2%	Yes
1st Subsequent Year (2021-22)	37,275.00	39,153.00	5.0%	No
2nd Subsequent Year (2022-23)	37,275.00	39,153.00	5.0%	No

Explanation:
(required if Yes)

Federal Revenues increased in 2020-21 due to CRF Learning Loss Mitigation Funds and increase to REAP.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	17,069.00	13,408.00	-21.4%	Yes
1st Subsequent Year (2021-22)	17,069.00	12,002.00	-29.7%	Yes
2nd Subsequent Year (2022-23)	17,069.00	12,002.00	-29.7%	Yes

Explanation:
(required if Yes)

STRS on behalf contribution decreased.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	7,166.00	7,995.00	11.6%	Yes
1st Subsequent Year (2021-22)	7,166.00	7,162.00	-0.1%	No
2nd Subsequent Year (2022-23)	6,866.00	7,162.00	4.3%	No

Explanation:
(required if Yes)

Increase due to local grant and increased interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	11,784.00	32,996.85	180.0%	Yes
1st Subsequent Year (2021-22)	10,763.00	9,123.00	-15.2%	Yes
2nd Subsequent Year (2022-23)	10,420.00	9,233.00	-11.4%	Yes

Explanation:
(required if Yes)

2020-21 increase due to 1x Coronavirus Relief Funds and local grant. Out years decrease due to removing local donations in the out years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	97,296.00	87,569.00	-10.0%	Yes
1st Subsequent Year (2021-22)	98,412.00	87,281.00	-11.3%	Yes
2nd Subsequent Year (2022-23)	99,641.00	88,941.00	-10.7%	Yes

Explanation:
(required if Yes)

Reallocated services to payroll items.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	61,510.00	79,270.00	28.9%	Not Met
1st Subsequent Year (2021-22)	61,510.00	58,317.00	-5.2%	Not Met
2nd Subsequent Year (2022-23)	61,210.00	58,317.00	-4.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	109,080.00	120,565.85	10.5%	Not Met
1st Subsequent Year (2021-22)	109,175.00	96,404.00	-11.7%	Not Met
2nd Subsequent Year (2022-23)	110,061.00	98,174.00	-10.8%	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 budget adoption 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 increased in 2020-21 due to CRF Learning Loss Mitigation Funds and increase to REAP.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

STRS on behalf contribution decreased.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Increase due to local grant and increased interest income.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

2020-21 increase due to 1x Coronavirus Relief Funds and local grant. Out years decrease due to removing local donations in the out years.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

Reallocated services to payroll items.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First 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. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	56.8%	25.3%	9.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	18.9%	8.4%	3.0%

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	2,000.00	212,543.87	N/A	Met
1st Subsequent Year (2021-22)	0.00	213,342.00	0.0%	Met
2nd Subsequent Year (2022-23)	(91,394.00)	222,053.00	41.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district supplements fund 01 balance with a transfer from fund 17. Fund 17 balance is eliminated in 2022-23.

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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)		123,427.59	Met
1st Subsequent Year (2021-22)		123,427.59	Met
2nd Subsequent Year (2022-23)		32,033.59	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)		122,000.00	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 MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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	10	10
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

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

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 011, objects 1000-7999) (Form MYPI, Line B11)	332,916.97	313,918.00	325,194.00
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)	332,916.97	313,918.00	325,194.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	16,645.85	15,695.90	16,259.70
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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	71,000.00	71,000.00	29,606.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	117,985.23	8,515.97	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	188,985.23	79,515.97	29,606.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	56.77%	25.33%	9.10%
District's Reserve Standard (Section 10B, Line 7):	71,000.00	71,000.00	71,000.00
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District is not able to meet the required reserves under the current format and actively pursuing a reorganization with neighboring district, Lincoln Union to take effect July 1, 2021.

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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYP1 exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 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	Budget Adoption (Form 01CS, Item S5A)	First 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)	(39,011.00)	(43,757.00)	12.2%	4,746.00	Met
1st Subsequent Year (2021-22)	(45,800.00)	(46,200.00)	0.9%	400.00	Met
2nd Subsequent Year (2022-23)	(48,117.00)	(48,765.00)	1.3%	648.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	116,579.02	97,096.87	-16.7%	(19,482.15)	Met
1st Subsequent Year (2021-22)	58,209.00	99,179.00	70.4%	40,970.00	Not Met
2nd Subsequent Year (2022-23)	0.00	19,806.00	New	19,806.00	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 budget adoption 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 budget adoption 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 budget adoption 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)

The District has used fund 17 special reserve fund to support general fund. The special reserve fund will be depleted in 2022-23.

1c. MET - Projected transfers out have not changed since budget adoption 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 budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

3. OPEB Contributions

- 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)

Budget Adoption (Form 01CS, Item S7A)	First Interim

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

0.00	0.00

- 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- 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 budget adoption, 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 budget adoption?

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	1.0	1.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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

1,005

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,900	1,995	2,095
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
	1,485	1,515
2.0%	2.0%	2.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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	1.0	1.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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)?

Yes

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

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
11,750	12,338	12,954
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
	1,777	1,866
5.0%	5.0%	5.0%

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

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?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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 budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 First Interim Criteria and Standards Review

Agenda Item 14

Laguna Joint School District

DATE: December 15, 2020

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: 2020-21 First Interim

Summary:

The 2020-21 first interim budget and multi-year projection have been prepared using the latest information available as of the final 2020-21 state budget. Significant budget deferrals eliminate the deficit factor initially anticipated in the May Revision for 2020-21 and were captured in the 45-day revision previously submitted to the board. 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 first interim budget is self-certified as qualified, meaning the District may not be able to meet all obligations for the current and two subsequent years. The first interim budget being presented for your approval indicates the district will be insolvent in 2023-24.

Significant Changes Since Budget Adoption:

Revenue:

- LCFF: Removed 10% LCFF reduction in all years.
- Federal Revenue: Added Federal Coronavirus Relief Funds for 2020-21, REAP grant increased and all federal revenue flat in the out years.
- State Revenue: Added State Coronavirus Relief Funds, Removed 50% reduction to lottery revenue. STRS on Behalf entry updated. State revenues remain flat in the out years.
- Local Revenue: Add air purifier grant, all other local revenues remain flat in the out years.

Expenses:

- Certificated Salaries: Added Coronavirus prep time. All salaries based on approved salary schedule. Principal teacher salaries increase by 2% step and column in all years. One certificated PEA's salary projected flat across all years.
- Classified Salaries: Bilingual Aide increased by 5% step increases in all years. PEA's salaries projected flat across all years.

- Benefits: Includes pension relief in current year and first year out. 5% increase to health and welfare in all years.
- Supplies: Budget based off actual expenditures and historic average plus 3% CPI in each year. Includes Coronavirus Relief Funds in 2019-20.
- Services: Budget based off actual expenditures and historic average plus 3% CPI in each year.
- Other Outgo: Increased special education excess costs by 5% in each year.

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. As a result, the fund balance has declined each year and now reflects the District will have insufficient reserves to meet the minimum state reserve of \$71,000 in 2022-23 and will be insolvent in 2023-24.

Recommendation

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

MEMO

DATE: December 15, 2020

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2020-21 First Interim**

Attached you will find resource documents supporting first interim for the General Fund 01 and Special Reserve Fund 17.

The following documents are included in this packet:

Snapshot

- Shows a summary view of general fund revenues and expenditures and the impact the on fund 17.

Assumptions

- This page includes assumptions for the current plus two years.

Multi Year Projection

- Shows the current and two years out for the unrestricted and restricted general fund and fund 17.

Charts

- Charts showing historic revenue, expenditures and ending balance.

General Fund Comparison

- This document shows a comparison between the 2020-21 budget adoption and 2020-21 first interim.

Multi Year Comparisons

- These documents show the current MYP and a comparison to 2020-21 first interim.

History

- This document shows the budget revisions that have impacted the general fund for the current year and previous year.

Fund and Resource Summary

- This page summarizes, by fund and resource, the financial activity for all funds for 2020-21 thru 2022-23.

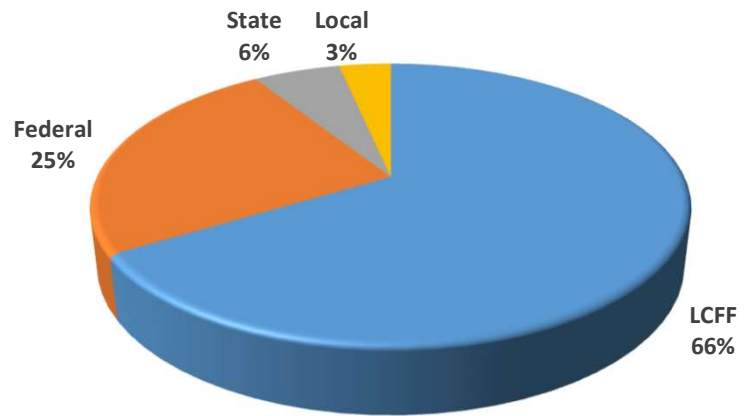
State Software Reports (SACS)

- Includes all required state data and certification page for signatures.

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

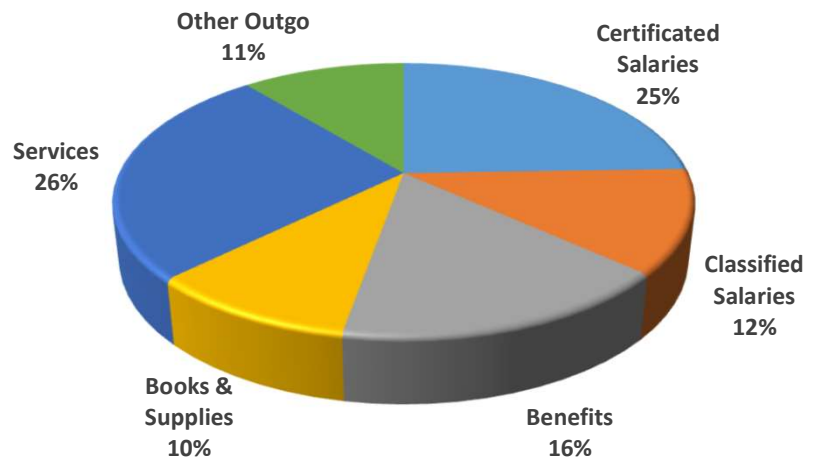
REVENUES

Source	Amount
LCFF	156,430
Federal	57,867
State	13,408
Local	7,995
<i>Total Revenue:</i>	<i>235,700</i>



EXPENDITURES

Source	Amount
Certificated Salaries	81,509
Classified Salaries	40,578
Benefits	53,701
Books & Supplies	32,997
Services	87,569
Other Outgo	36,563
<i>Total Expenditures:</i>	<i>332,917</i>
Net Increase (Decrease)	(97,217) *



FUND 17 BALANCE

Beginning Balance	214,082
Interest	1,000
Transfer Out	(97,097) *
Ending Balance	117,985

*Note: Net increase(decrease) and transfer out difference due to unrestricted ending balance increased by \$2,000 and restricted balance decreased by \$2,120 - Net difference is \$120.

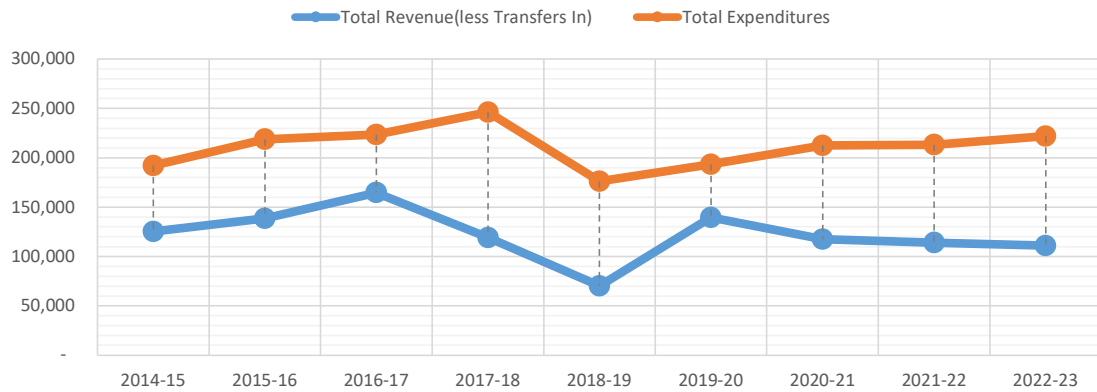
LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 First Interim - Assumptions

2020-21	2021-22	2022-23
REVENUES		
Estimated ADA of 9.78 Based on 2019-20 ADA LCFF Revenue: \$156,430 >LCFF revenue to remain flat due to "Held Harmless" amount Federal Revenue: \$57,867 >REAP-Estimated \$20,042 >Title IV-Student Support \$10,000 >Special Ed IDEA \$4,685 >Title I-Low Income \$1,110 >Federal Mental Health Allocation \$1,232 >Title II-Teacher Improvement \$1,054 >Title III-Limited English \$1,030 >Coronavirus Relief Funds \$18,714 State Revenue: \$13,408 >Mental Health Allocation \$3,169 >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 Local Revenue: \$7,995 >Special Education Allocation \$5,066 >Interest \$1,000 >Other \$1,096 >Air Purifier Grant \$833	Estimated flat ADA at 9.78 LCFF Revenue: \$156,422 *LCFF revenue to remain flat due to "Held Harmless" amount Federal Revenue: \$39,153 >REAP-Estimated \$20,042 >Title IV-Student Support \$10,000 >Special Ed IDEA \$4,685 >Title I-Low Income \$1,110 >Federal Mental Health Allocation \$1,232 >Title II-Teacher Improvement \$1,054 >Title III-Limited English \$1,030 >Coronavirus Relief Funds Removed State Revenue: \$12,002 >Mental Health Allocation \$3,169 >Lottery \$2,030 >Mandated costs based on ADA reduction \$315 >Required STRS on Behalf entry offset by expenditure \$6,488 >Coronavirus Relief Funds Removed Local Revenue: \$7,162 >Special Education Allocation \$5,066 >Interest \$1,000 >Other \$1,096 >Removed Air Purifier Grant	Estimated flat ADA at 9.78 LCFF Revenue: \$155,627 *LCFF revenue to remain flat due to "Held Harmless" amount Federal Revenue: \$39,153 >REAP-Estimated \$20,042 >Title IV-Student Support \$10,000 >Special Ed IDEA \$4,685 >Title I-Low Income \$1,110 >Federal Mental Health Allocation \$1,232 >Title II-Teacher Improvement \$1,054 >Title III-Limited English \$1,030 State Revenue: \$12,002 >Mental Health Allocation \$3,169 >Lottery \$2,030 >Mandated costs based on ADA reduction \$315 >Required STRS on Behalf entry offset by expenditure \$6,488 Local Revenue: \$7,162 >Special Education Allocation \$5,066 >Interest \$1,000 >Other \$1,096
EXPENDITURES		
Certificated Salaries: \$81,509 >1 FTE Teacher/Principal, Music PEA Estimated Substitute Time >One-time Covid-19 preparation pay Classified Salaries: \$40,578 >Bilingual Aide, Translation, Art PEA and Estimated Substitute Time Employee Benefits: \$53,701 >Health & Welfare for Teacher and Aide, STRS Rate 16.15%, PERS Rate 20.70%, and STRS on Behalf offset Books and Supplies: \$32,997 >Includes approximately \$20k of materials associated with Coronavirus Relief Funds, \$1,665 air purifier grant, and \$1,622 local donations Service and Other Operating Expenditures: \$87,569 >Budgeted based actual expenditures and historical averages Other Outgo: \$36,563 >Special Education excess costs based on County Estimate Fund 17 Special Reserve Fund >Transfer to the General Fund from the Special Reserve Fund: \$97,097 >Interest \$1,000 >Special Reserve Fund ending balance: \$117,985	Certificated Salaries: \$80,974 >1 FTE Teacher/Principal, Music PEA Estimated Substitute Time >2% teacher step and column increase >Removed Covid-19 preparation pay Classified Salaries: \$42,356 >Bilingual Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase Employee Benefits: \$55,792 >Health & Welfare for Teacher and Aide, STRS Rate 15.92%, PERS Rate 22.84%, and STRS on Behalf offset Books and Supplies: \$9,123 >Increased by 3% where applicable >Removed Coronavirus Relief Funds, air purifier grant, and local donations Service and Other Operating Expenditures: \$87,280 >Increased by 3% where applicable >Removed one-time attorney costs associated with the district reorganization Other Outgo: \$38,393 >Special Education excess costs increased by 5% Fund 17 Special Reserve Fund >Transfer to the General Fund from the Special Reserve Fund: \$99,179 >Interest \$1,000 >Special Reserve Fund ending balance: \$19,806	Certificated Salaries: \$82,309 >1 FTE Teacher/Principal, Music PEA Estimated Substitute Time >2% teacher step and column increase Classified Salaries: \$43,666 >Bilingual Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase Employee Benefits: \$60,732 >Health & Welfare for Teacher and Aide, STRS Rate 18.40%, PERS Rate 25.90%, and STRS on Behalf offset Books and Supplies: \$9,233 >Increased by 3% where applicable Service and Other Operating Expenditures: \$88,939 >Increased by 3% where applicable Other Outgo: \$40,313 >Special Education excess costs increased by 5% Fund 17 Special Reserve Fund >Transfer to the General Fund from the Special Reserve Fund: \$19,806 >Interest \$0 >Special Reserve Fund ending balance: \$0

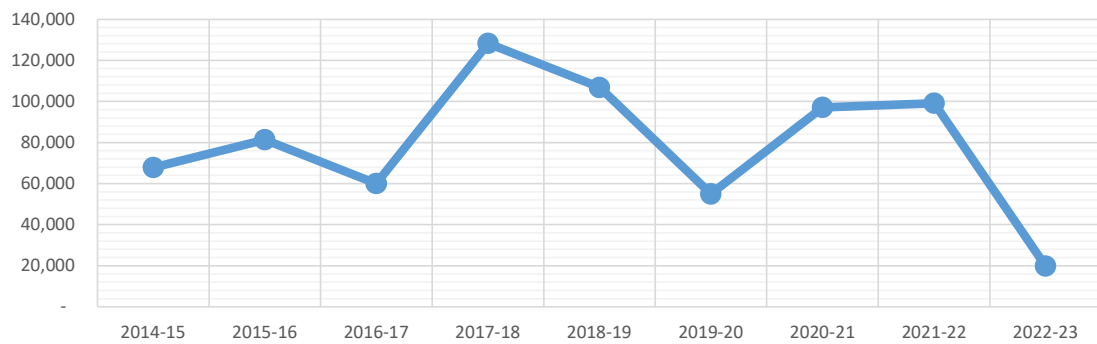
LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2020-21 First Interim - Multi-Year Projection

Description	Object Codes		UNRESTRICTED			RESTRICTED		
			2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	8010	8099	156,430	156,422	155,677			
2. Federal Revenues	8100	8299	-	-	-	57,867	39,153	39,153
3. Other State Revenues	8300	8599	1,845	1,845	1,845	11,563	10,157	10,157
4. Other Local Revenues	8600	8799	2,929	2,096	2,096	5,066	5,066	5,066
5. Other Financing Sources								
a. Transfers In	8900	8929	97,097	99,179	19,806	-	-	-
b. Other Sources	8930	8979	-	-	-	-	-	-
c. Contributions	8980	8999	(43,757)	(46,200)	(48,765)	43,757	46,200	48,765
6. Total (Sum lines A1 thru A5c)			214,544	213,342	130,659	118,253	100,576	103,141
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a. Base Salaries	1000	1999	80,833	80,833	80,298	676	676	676
b. Step & Column Adjustment				(535)	1,335		-	-
c. Cost-of-Living Adjustment				-	-		-	-
d. Other Adjustments				-	-		-	-
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000	1999	80,833	80,298	81,633	676	676	676
2. Classified Salaries								
a. Base Salaries	2000	2999	17,049	17,049	19,259	23,529	23,529	23,096
b. Step & Column Adjustment				2,210	1,793		(433)	(482)
c. Cost-of-Living Adjustment				-	-		-	-
d. Other Adjustments				-	-		-	-
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000	2999	17,049	19,259	21,053	23,529	23,096	22,614
3. Employee Benefits	3000	3999	40,212	41,871	46,330	13,489	13,921	14,402
4. Books and Supplies	4000	4999	8,816	7,093	7,203	24,181	2,030	2,030
5. Services and Other Operating Expenditures	5000	5999	65,634	64,821	65,835	21,935	22,459	23,104
6. Capital Outlay	6000	6999	-	-	-	-	-	-
7. Other Outgo (excluding Transfers of Indirect Costs)	7100	7299	-	-	-	36,563	38,393	40,313
7. Other Outgo (excluding Transfers of Indirect Costs)	7400	7499	-	-	-	-	-	-
7. Total			-	-	-	36,563	38,393	40,313
8. Other Outgo - Transfers of Indirect Costs	7300	7399	-	-	-	-	-	-
9. Other Financing Uses			-	-	-			
a. Transfers Out	7600	7629	-	-	-	-	-	-
b. Other Uses	7630	7699	-	-	-	-	-	-
10. Other Adjustments (Explain in Section F below)				-	-		-	-
11. Total (Sum lines B1 thru B10)			212,544	213,343	222,054	120,373	100,576	103,140
C. NET INCREASE (DECREASE) IN FUND BALANCE								
(line A6 minus line B11)			2,000	(0)	(91,395)	(2,120)	0	1
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form O11, line F1e)			120,000	122,000	122,000	3,548	1,427	1,427
2. Ending Fund Balance (Sum lines C and D1)			122,000	122,000	30,605	1,428	1,427	1,428
3. Components of Ending Fund Balance (Form OII)								
a. Nonspendable	9710	9719	1,000	1,000	1,000	-	-	-
b. Restricted	9740					1,428	1,427	1,427
c. Committed								
1. Stabilization Arrangements	9750		-	-	-			
2. Other Commitments	9760		-	-	-			
d. Assigned	9780		50,000	50,000	-			
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	9789		71,000	71,000	29,605			
2. Unassigned/Unappropriated	9790		-	-	-	(0)	(0)	(0)
f. Total Components of Ending Fund Balance			122,000	122,000	30,605	1,427	1,427	1,427
(Line D3f must agree with line D2)			-	(0)	-	0	0	1
Fund 17 Balance								
Beginning Balance			214,082	117,985	19,806			
Intrest			1,000	1,000	-			
Transfer In/Out			(97,096.87)	(99,179.26)	(19,805.97)			
Ending Balance			117,985.23	19,805.97	0.00			
Total Ending Balance Fund 01 & 17 Combined			239,985	141,806	30,605			

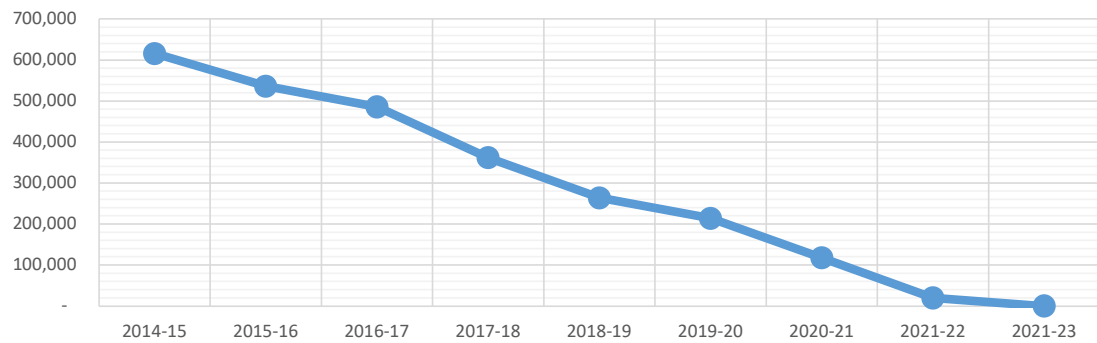
Unrestricted General Fund Revenue to Expenditures



Transfer To Fund 01 From Fund 17



Fund 17 Balance



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

Description	2020-21 Budget Adoption			2020-21 First Interim				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change From 2019-20 Est. Actuals	Description
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	145,515	-	145,515	156,430	-	156,430	10,915	Removed LCFF 10% reduction
2. Federal Revenues	-	37,275	37,275	-	57,867	57,867	20,592	Coronavirus Relief Funds: +\$18,714 Title Update: <\$370> REAP award: +\$2,248
3. Other State Revenues	1,072	15,997	17,069	1,845	11,563	13,408	(3,661)	State CRF: +\$1,406 Lottery allocation: +\$1,030 Mandated Block Grant: +\$315 STRS on Behalf: <\$6,090>
4. Other Local Revenues	1,696	5,470	7,166	2,929	5,066	7,995	829	Grant for air purifiers
5. Other Financing Sources	-	-	-	-	-	-	-	
a. Transfers In	116,579	-	116,579	97,097	-	97,097	(19,482)	
b. Other Sources	-	-	-	-	-	-	-	
c. Contributions	(39,011)	39,011	-	(43,757)	43,757	-	-	
6. Total (Sum lines A1 thru A5c)	225,851	97,753	323,604	214,544	118,253	332,797	9,193	
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a. Base Salaries	80,119	595	80,714	80,833	676	81,509	795	Updated to approved schedule:<\$1,485> Coronavirus prep time: +\$2,020 PEA update: +\$180 Sub time: +\$80
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,119	595	80,714	80,833	676	81,509	795	
2. Classified Salaries								
a. Base Salaries	27,572	10,992	38,564	17,049	23,529	40,578	2,014	PEA salary adj to contract: +2,010 Title IV conference budget moved to salaries, zero change to salaries.
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	27,572	10,992	38,564	17,049	23,529	40,578	2,014	
3. Employee Benefits	46,666	16,081	62,747	40,212	13,489	53,701	(9,046)	Pension relief: <\$2,337> STRS on Behalf: <\$6,090> Health & Welfare Adj: <\$670> Misc.: +\$50
4. Books and Supplies	6,188	5,596	11,784	8,816	24,181	32,997	21,213	Coronavirus relief funds: +\$20,370 Air purifiers: +\$1,665 Donation Expenditures: +\$952 Lottery: +\$447 Move REAP to PR: <\$2,055> Misc.: <\$166>
5. Services and Other Operating Expenditures	63,306	33,990	97,296	65,634	21,935	87,569	(9,727)	Attorney costs: +\$1,800 Moved Title IV to salaries: <\$10,000> Move REAP to PR: <\$2,055> Misc.: +\$500
6. Capital Outlay	-	-	-	-	-	-	-	
7. Other Outgo (7100-7299)	-	35,120	35,120	-	36,563	36,563	1,443	Increase to special ed excess costs
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-	
7. Total	116,160	90,787	206,947	114,662	96,168	210,830	3,883	
11. Total (Sum lines B1 thru B10)	223,851	102,374	326,225	212,544	120,373	332,917	6,692	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)	2,000	(4,621)	(2,621)	2,000	(2,120)	(120)	2,501	
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	7,000	127,000	120,000	3,548	123,548	(3,453)	
2. Ending Fund Balance (Sum lines C and D1)	122,000	2,379	124,379	122,000	1,428	123,428	(952)	
Description	Fund 17 2020-21 Budget Adoption			Fund 17 2020-21 First Interim				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description
Beginning Balance	173,518	-	173,518	214,082	-	214,082	40,564	Year End Adj, see history detail
Interest	870	-	870	1,000	-	1,000	130	
Transfer In/Out	(116,579)	-	(116,579)	(97,097)	-	(97,097)	19,482	Transfer decreased
Ending Balance	57,809	-	57,809	117,985	-	117,985	60,176	

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

Description	2020-21 First Interim			2021-22 First Interim					2022-23 First 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	156,430	-	156,430	156,422	-	156,422	(8)		155,677	-	155,677	(745)	Small LCFF change
2. Federal Revenues	-	57,867	57,867	-	39,153	39,153	(18,714)	Removed Coronavirus relief funds	-	39,153	39,153	-	
3. Other State Revenues	1,845	11,563	13,408	1,845	10,157	12,002	(1,406)	Removed Coronavirus relief funds	1,845	10,157	12,002	-	
4. Other Local Revenues	2,929	5,066	7,995	2,096	5,066	7,162	(833)		2,096	5,066	7,162	-	
5. Other Financing Sources	-	-	-	-	-	-	-		-	-	-	-	
a. Transfers In	97,097	-	97,097	99,179	-	99,179	2,082		19,806	-	19,806	(79,373)	
b. Other Sources	-	-	-	-	-	-	-		-	-	-	-	
c. Contributions	(43,757)	43,757	-	(46,200)	46,200	-	-		(48,765)	48,765	-	-	
6. Total (Sum lines A1 thru A5c)	214,544	118,253	332,797	213,342	100,576	313,918	(18,879)		130,659	103,141	233,800	(80,118)	
B. EXPENDITURES AND OTHER FINANCING USES													
1. Certificated Salaries													
a. Base Salaries	80,833	676	81,509	80,833	676	81,509	-		80,298	676	80,974	-	
b. Step & Column Adjustment	-	-	-	(535)	-	(535)	(535)	Adjusted step and column and removed extra pay related to Coronavirus prep	1,335	-	1,335	1,870	Adjusted step and column
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-		-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-		-	-	-	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,833	676	81,509	80,298	676	80,974	(535)		81,633	676	82,309	1,870	
2. Classified Salaries													
a. Base Salaries	17,049	23,529	40,578	17,049	23,529	40,578	-		19,259	23,096	42,356	-	
b. Step & Column Adjustment	-	-	-	2,210	(433)	1,778	1,778	Adjusted step and column and reallocated restricted amounts	1,793	(482)	1,311	(467)	Adjusted step and column
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-		-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-		-	-	-	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	17,049	23,529	40,578	19,259	23,096	42,356	1,778		21,053	22,614	43,666	(467)	
3. Employee Benefits	40,212	13,489	53,701	41,871	13,921	55,792	2,091	Small decrease to STRS and increase to PERS and health & welfare costs	46,330	14,402	60,732	4,940	Increase to STRS, PERS and health & welfare
4. Books and Supplies	8,816	24,181	32,997	7,093	2,030	9,123	(23,873)	Removed costs associated with Coronavirus relief funds and air purifier grant, added in 3% CPI for applicable costs	7,203	2,030	9,233	110	Added 3% CPI for applicable costs
5. Services and Other Operating Expenditures	65,634	21,935	87,569	64,821	22,459	87,280	(289)	Added 3% CPI for applicable costs and removed budget for attorney fees associated with reorganization	65,835	23,104	88,939	1,659	Added 3% CPI for applicable costs
6. Capital Outlay	-	-	-	-	-	-	-		-	-	-	-	
7. Other Outgo (7100-7299)	-	36,563	36,563	-	38,393	38,393	1,830	Increase to special ed excess costs	-	40,313	40,313	1,920	Increase to special ed excess costs
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-		-	-	-	-	
7. Total	114,662	96,168	210,830	113,785	76,804	190,588	(20,241)		119,368	79,850	199,218	8,629	
11. Total (Sum lines B1 thru B10)	212,544	120,373	332,917	213,343	100,576	313,918	(18,999)		222,054	103,140	325,194	10,032	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)													
	2,000	(2,120)	(120)	(0)	0	(0)	120		(91,395)	1	(91,394)	(90,151)	
D. FUND BALANCE													
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	3,548	123,548	122,000	1,427	123,427			122,000	1,427	123,427		
2. Ending Fund Balance (Sum lines C and D1)	122,000	1,428	123,428	122,000	1,427	123,427	120		30,605	1,428	32,033	(90,151)	
Fund 17													
Description	2020-21 First Interim			2021-22 First Interim					2022-23 First Interim				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description	Unrestricted	Restricted	Total	Change	Description
Beginning Balance	214,082	-	214,082	117,985	-	117,985	(96,097)		19,806	-	19,806	(98,179)	
Interest	1,000	-	1,000	1,000	-	1,000	-		-	-	-	(1,000)	
Transfer In/Out	(97,097)	-	(97,097)	(99,179)	-	(99,179)	(2,082)		(19,806)	-	(19,806)	79,373	
Ending Balance	117,985	-	117,985	19,806	-	19,806	(98,179)		0	-	0	(19,806)	

Laguna Joint School District 2020-21 Budget History

General Fund 01													
	2019-20 History							2020-21 History					
	Adopted	Budget	Budget	Estimated		Difference:		Budget	45-Day		Difference:		
	Budget	Revision #1	Revision #2	Actuals	Actuals	Actuals to		Adoption	Revision	First Interim	Adopted Bdgt		
	7/1/19	12/11/19	3/15/20	6/30/20	6/30/20	Est Actuals	209-20 Note	7/1/20	8/15/20	10/31/20	to First Interim	2020-21 Note	
Revenues													
LCFF Sources	160,875	164,077	163,931	163,931	165,489	1,558	LCFF increase	145,515	156,430	156,430	10,915	Removed LCFF 10% reduction	
Federal	45,128	35,616	35,636	35,636	36,040	404		37,275	55,989	57,867	20,592	Coronavirus Relief Funds	
State	20,954	21,129	21,775	21,775	17,937	(3,838)	Decrease to STRS on Behalf	17,069	18,475	13,408	(3,661)	Coronavirus Relief Funds and STRS on Behalf	
Local	9,772	11,979	11,038	11,038	12,890	1,852	Interest income and donations	7,166	7,166	7,995	829	Air Purifier Grant	
Total	236,729	232,801	232,380	232,380	232,355	(25)		207,025	238,060	235,700	28,675		
Expenditures													
Certificated Salaries	82,486	77,303	77,392	77,392	76,565	(827)	Actuals slightly less then budget	80,714	80,714	81,509	795	Updated to approved contract/salary schedule	
Classified Salaries	34,412	36,658	36,878	36,878	35,914	(964)	Actuals slightly less then budget	38,564	38,564	40,578	2,014	Updated to approved contract/salary schedule	
Benefits	51,383	57,703	57,706	57,706	52,803	(4,903)	Decrease to STRS on Behalf	62,747	60,292	53,701	(9,046)	Pension relief and STRS on Behalf reduction	
Books and Supplies	13,654	16,409	17,600	17,600	9,271	(8,329)	Outstanding textbooks, REAP move to	11,784	21,844	32,997	21,213	Coronavirus Relief Funds	
Operating Exp	92,509	99,408	100,672	100,672	82,604	(18,068)	Outstanding Facilities and moved Title I	97,296	107,356	87,569	(9,727)	Move Title IV cost to restricted salaries	
Capital Outlay	-	-	-	-	-	-		-	-	-	-		
Other Outgo	43,790	43,790	33,445	33,445	32,262	(1,183)	Excess cost reduction	35,120	35,120	36,563	1,443	Special Ed excess costs	
Total	318,234	331,271	323,693	323,693	289,420	(34,273)		326,225	343,890	332,917	6,692		
Excess (Deficiency) Revenues Over Expenditures Before Other Financing Sources and Uses	(81,505)	(98,470)	(91,313)	(91,313)	(57,064)	34,249		(119,200)	(105,830)	(97,217)	21,983		
Other Financing/Uses													
Interfund Transfers In	83,505	99,796	92,639	92,639	54,938	(37,701)	Reduction based on rev/exp savings	116,579	103,209	97,097	(19,482)	Reduction based on rev/exp savings	
Interfund Transfers Out	-	-	-	-	-	-		-	-	-	-		
Total	83,505	99,796	92,639	92,639	54,938	(37,701)		116,579	103,209	97,097	(19,482)		
Net Increase (Decrease) in Fund Balance	2,000	1,326	1,326	1,326	(2,127)	(3,453)		(2,621)	(2,621)	(120)	2,501		
Beginning Balance	125,000	125,674	125,674	125,674	125,674	0		127,000	127,000	123,548	(3,453)		
Ending Balance	127,000	127,000	127,000	127,000	123,548	(3,452)		124,379	124,379	123,428	(952)		
Components of Ending Balance													
Designated Ec Uncertainty	119,000	119,000	119,000	119,000	119,000	-		121,000	121,000	121,000	-		
Revolving Fund	1,000	1,000	1,000	1,000	1,000	-		1,000	1,000	1,000	-		
Restricted	7,000	7,000	7,000	7,000	3,548	(3,452)		2,379	2,379	1,428	(952)		
Total Components	127,000	127,000	127,000	127,000	123,548	(3,452)		124,379	124,379	123,428	(952)		

Special Reserve Fund 17																	
	2019-20 History							2020-21 History									
	Adopted	Budget	Budget	Estimated	Actuals	Difference:	209-20 Note	Budget	45-Day	First Interim	Difference						
				Actuals									Actuals to	Adoption	Revision	to First Interim	
				Actuals									Est Actuals	7/1/20	8/15/20	12/15/20	Adopted Bdgt
				Actuals									Est Actuals	7/1/20	8/15/20	12/15/20	to First Interim
Budget	Revision #1	Revision #2	6/30/20	6/30/20	Est Actuals	209-20 Note	7/1/20	8/15/20	12/15/20	Adopted Bdgt	2020-21 Note						
Revenue	2,625	2,625	2,625	2,625	5,488	2,863		870	870	1,000	130						
Transfer to General Fund	(83,505)	(99,796)	(92,639)	(92,639)	(54,938)	37,701	Reduction based on rev/exp savings	(116,579)	(103,209)	(97,097)	19,482	Reduction based on rev/exp savings					
Transfer from General Fund	-	-	-	-	-	-		-	-	-	-						
Beginning Balance	258,711	263,532	263,532	263,532	263,532	(0)		173,518	173,518	214,082	40,564						
Ending Fund Balance	177,831	166,361	173,518	173,518	214,082	40,564		57,809	71,179	117,985	60,176						

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	97,097	145,405	(43,757)	318,524	68,811	17,049	37,965	7,065	65,634	-	-	-	196,524	122,000
01-1100	Unrest Lottery	221	-	1,530	-	1,751	-	-	-	1,751	-	-	-	-	1,751	-
01-1400	EPA	-	-	14,269	-	14,269	12,022	-	2,247	-	-	-	-	-	14,269	-
Total Unrestricted General Fund:		120,000	97,097	161,204	(43,757)	334,544	80,833	17,049	40,212	8,816	65,634	-	-	-	212,544	122,000
01-3010	Title I Part A Low Income	-	-	1,110	-	1,110	-	858	252	-	-	-	-	-	1,110	-
01-3210	Emergency Relief(ESSER)	-	-	1,024	-	1,024	-	-	-	1,024	-	-	-	-	1,024	-
01-3215	GEERF Learning Loss Mitigation	-	-	1,380	-	1,380	-	-	-	1,380	-	-	-	-	1,380	-
01-3220	CRF Learning Loss Mitigation	-	-	16,310	-	16,310	-	-	-	16,310	-	-	-	-	16,310	-
01-3310	Special Ed. IDEA	-	-	4,685	-	4,685	-	-	-	-	4,685	-	-	-	4,685	-
01-3327	Spec. Ed. Mental	-	-	1,232	-	1,232	-	-	-	-	1,232	-	-	-	1,232	-
01-4035	Title II Imp Tchr	-	-	1,054	-	1,054	676	233	145	-	-	-	-	-	1,054	-
01-4127	Title IV A Student Support	-	-	10,000	-	10,000	-	7,726	2,274	-	-	-	-	-	10,000	(0)
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	20,042	-	20,042	-	14,712	4,330	500	500	-	-	-	20,042	-
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	158	-	500	-	658	-	-	-	658	-	-	-	-	658	-
01-6500	Special Ed	-	-	5,066	43,757	48,823	-	-	-	-	12,260	-	36,563	-	48,823	-
01-6513	Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6546	Mental Health	-	-	3,169	-	3,169	-	-	-	-	3,169	-	-	-	3,169	-
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	-	-	-	1,406	-	-	-	-	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	-	74,496	43,757	121,801	676	23,529	13,489	24,181	21,935	-	36,563	-	120,373	1,428
Total General Fund:		123,548	97,097	235,700	-	456,345	81,509	40,578	53,701	32,997	87,569	-	36,563	-	332,917	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	-	1,000	-	215,082	-	-	-	-	-	-	-	97,097	97,097	117,985
Grand Total:		337,630	97,097	236,700	-	671,427	81,509	40,578	53,701	32,997	87,569	-	36,563	97,097	332,917	338,510

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	99,179	148,062	(46,200)	323,041	71,206	19,260	40,192	5,563	64,821	-	-	-	201,041	122,000
01-1100	Unrest Lottery	-	-	1,530	-	1,530	-	-	-	1,530	-	-	-	-	1,530	-
01-1400	EPA	-	-	10,771	-	10,771	9,092	-	1,678	-	-	-	-	-	10,771	0
Total Unrestricted General Fund:		122,000	99,179	160,363	(46,200)	335,342	80,298	19,260	41,870	7,093	64,821	-	-	-	213,342	122,000
01-3010	Title I Part A Low Income	-	-	1,110	-	1,110	-	844	266	-	-	-	-	-	1,110	(0)
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	4,685	-	4,685	-	-	-	-	4,685	-	-	-	4,685	-
01-3327	Spec. Ed. Mental	-	-	1,232	-	1,232	-	-	-	-	1,232	-	-	-	1,232	-
01-4035	Title II Imp Tch	-	-	1,054	-	1,054	675	234	145	-	-	-	-	-	1,054	0
01-4127	Title IV A Student Support	(0)	-	10,000	-	10,000	-	7,545	2,455	-	-	-	-	-	10,000	0
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	20,042	-	20,042	-	14,472	4,570	500	500	-	-	-	20,042	(0)
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	500	-	500	-	-	-	500	-	-	-	-	500	(0)
01-6500	Special Ed	-	-	5,066	46,200	51,266	-	-	-	-	12,873	-	38,393	-	51,266	-
01-6513	Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6546	Mental Health	-	-	3,169	-	3,169	-	-	-	-	3,169	-	-	-	3,169	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7690	STRS Behalf	-	-	6,488	-	6,488	-	-	6,488	-	-	-	-	-	6,488	-
01-9030	Schools Rule	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-9194	Donations PC	1,428	-	-	-	1,428	-	-	-	-	-	-	-	-	-	1,428
Total Restricted General Fund:		1,428	-	54,376	46,200	102,004	675	23,095	13,924	2,030	22,459	-	38,393	-	100,577	1,427
Total General Fund:		123,428	99,179	214,739	-	437,346	80,973	42,355	55,794	9,123	87,280	-	38,393	-	313,918	123,427

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	117,985	-	1,000	-	118,985	-	-	-	-	-	-	-	99,179	99,179	19,806
Grand Total:		241,413	99,179	215,739	-	556,331	80,973	42,355	55,794	9,123	87,280	-	38,393	99,179	313,918	242,413

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	19,806	158,088	(48,765)	251,129	81,633	21,053	46,329	5,673	65,835	-	-	-	220,523	30,606
01-1100	Unrest Lottery	-	-	1,530	-	1,530	-	-	-	1,530	-	-	-	-	1,530	-
01-1400	EPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Unrestricted General Fund:		122,000	19,806	159,618	(48,765)	252,659	81,633	21,053	46,329	7,203	65,835	-	-	-	222,053	30,606
01-3010	Title I Part A Low Income	-	-	1,110	-	1,110	-	824	285	-	-	-	-	-	1,110	0
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	4,685	-	4,685	-	-	-	-	4,685	-	-	-	4,685	-
01-3327	Spec. Ed. Mental	-	-	1,232	-	1,232	-	-	-	-	1,232	-	-	-	1,232	-
01-4035	Title II Imp Tchr	-	-	1,054	-	1,054	675	219	160	-	-	-	-	-	1,054	(0)
01-4127	Title IV A Student Support	(0)	-	10,000	-	10,000	-	7,427	2,573	-	-	-	-	-	10,000	0
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	20,042	-	20,042	-	14,143	4,899	500	500	-	-	-	20,042	0
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	500	-	500	-	-	-	500	-	-	-	-	500	(0)
01-6500	Special Ed	-	-	5,066	48,765	53,831	-	-	-	-	13,518	-	40,313	-	53,831	-
01-6513	Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6546	Mental Health	-	-	3,169	-	3,169	-	-	-	-	3,169	-	-	-	3,169	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7690	STRS Behalf	-	-	6,488	-	6,488	-	-	6,488	-	-	-	-	-	6,488	-
01-9030	Schools Rule	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-9194	Donations PC	1,428	-	-	-	1,428	-	-	-	-	-	-	-	-	-	1,428
Total Restricted General Fund:		1,428	-	54,376	48,765	104,569	675	22,613	14,405	2,030	23,104	-	40,313	-	103,140	1,428
Total General Fund:		123,428	19,806	213,994	-	357,228	82,308	43,666	60,734	9,233	88,939	-	40,313	-	325,194	32,034

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	19,806	-	-	-	19,806	-	-	-	-	-	-	-	19,806	19,806	0
Grand Total:		143,234	19,806	213,994	-	377,034	82,308	43,666	60,734	9,233	88,939	-	40,313	19,806	325,194	51,840

Agenda Item 15



SCHOOL & COLLEGE LEGAL SERVICES OF CALIFORNIA

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LEGAL UPDATE

August 13, 2020

To: Superintendents, Member School Districts (K-12)

From: Kaitlyn Schwendeman, Assistant General Counsel *KAS*
Erin E. Stagg, Associate General Counsel *ES*

Subject: 2020 Governing Board Elections and Organizational Meetings
and Frequently Asked Questions
Memo No. 48-2020

ORGANIZATIONAL MEETINGS (Education Code Section 35143)

Each school district and county office of education is required to hold an annual organizational meeting. In an election year, a school district organizational meeting must be held on a day within the fifteen (15) day period that commences with the date upon which a governing board member elected at that election takes office (the second Friday in December). In years in which no regular election for governing board members is conducted, the organizational meeting is held during that same fifteen day period. Exceptions to this rule are discussed below. **This year, the date on which elected trustees will take office is December 11, 2020.**

Organizational meetings should be held as follows:

1. Governing Boards of School Districts

The organizational meeting must be held within 15 days of the second Friday in December. Unless otherwise provided by a rule of the Governing Board, the *date* of the organizational meeting must be selected by the Board at its regular meeting held immediately *prior* to December 1st (presumably the regular November board meeting).

The organizational meeting must, therefore, be held between December 11, 2020 and December 25, 2020.



2. Governing Boards of School Districts Governed by a City Charter

These Boards have the option of holding their organizational meetings as described above, or may hold their organizational meeting between December 15th and January 14th, if so provided by the Governing Board rules.

3. County Boards of Education

For those boards holding an organizational meeting following the November election, their organizational meetings will now be held on the second Friday in December instead of at the end of November. For boards whose members are elected in June, the organizational meeting remains July 1. (Education Code § 1009).

Board Member Term of Office
(Education Code Section 1007 and 5017)

County Boards of Education:

Effective in 2019, the date on which outgoing members' terms of office end, and on which newly-elected members take office, is moved from the last Friday in November to the second Friday in December. The terms of office of county board members elected at the California primary (whether in March or June) will continue to commence on the first day of July.

Likewise, the law has changed the date for county board organizational meetings from the last Friday in November to the second Friday in December. For those county boards with members elected at the primary, their organizational meeting remains the first board meeting held after July 1.

School Districts:

For school district board members, the 2019 amendment to Education Code section 5017 changes the last day of an incumbent trustee's term of office, and the first day of a newly-elected trustee's term, from the first Friday in December to the second Friday in December.

Because all of these changes to the terms of office—for county board and school board—lengthen the terms of office for board members slightly, any incumbent's term of office will simply be extended by that additional time beginning in December 2019 and thereafter, depending on when the term of office would otherwise have expired. For example, someone elected in 2020 will commence office on December 11, 2020. Incumbents' terms of office were similarly extended—where previously an incumbent's term would have expired on December 2, 2022, under the new law that person's term will now expire December 9, 2022. County board members, the only local body whose terms of office previously began and ended in November, will have their terms of office extended by approximately two weeks, and terms will now match those of school boards.

Election Issues

Districts with the governing board elections scheduled for 2020 should be aware of the following information:



1. **Number of Candidates Less Than or Equal to the Number of Board Seats**
No election is held. The existing Board members continue to serve until the organizational meeting of the Board, at which time the candidate(s) are seated and become Board members. (Education Code §§ 5326 and 5328).

2. **No Candidates or Insufficient Candidates for Number of Seats Vacant**
Seats for which there are sufficient candidates are discussed above. For those seat(s) for which there are no candidates, the Board must appoint. It is important to note that, except for seats which have been specifically designated two-year seats, an appointment to a governing board seat due to lack of a candidate or candidates is a four-year appointment.

The appointment must be made *prior* to the election. Prior to making the appointment, “. . . the governing board shall cause to be published a notice once in a newspaper of general circulation published in the district or, if no such newspaper is published in the district, in a newspaper having general circulation in the district, stating that the board intends to make an appointment and informing persons of the procedure available for applying for the office.” (Education Code section 5328.5.)

3. **Changing the Election Cycle from Odd-Year to Even-Year**
Until 2018, the “default” for school districts and community college districts under the Elections Code was to hold elections in odd-numbered years. In 2015, AB 415 was signed into law, and required most local entities that formerly held their elections in odd-numbered years to move them to even-numbered years. Those districts that were required to do so but did not want to make the change-over immediately were required to adopt a plan, by January 1, 2018, to make this change by the November 2022 election. Any districts that have not made the switch and need assistance in doing so should contact our office for further information and assistance.

FREQUENTLY ASKED QUESTIONS

Eligibility to Hold Office

1. **What are the qualifications to be elected/appointed to a school board?**
Education Code section 35107, subdivision (a) provides as follows:

(a) Any person, regardless of sex, who is 18 years of age or older, a citizen of the state, a resident of the school district, a registered voter, and who is not disqualified by the Constitution or laws of the state from holding a civil office, is eligible to be elected or appointed a member of a governing board of a school district without further qualifications.
2. **Can employees of the school district serve on the governing board?**
No. Education Code section 35107, subdivision (b)(1) provides as follows:



An employee of a school district may not be sworn into office as an elected or appointed member of that school district's governing board unless and until he or she resigns as an employee. If the employee does not resign, the employment will automatically terminate upon being sworn into office.

3. Are there limitations on the employment of a spouse or other relatives of a board member?

Yes. Under Government Code section 1090, a long-term school district employee whose spouse is appointed to or elected to the district's governing board may not be promoted by the board. "Long-term" means that the employee has served for one year or more. See Government Code section 1091.5, subd. (a)(6). The spouse of a new employee, i.e., someone with less than one year of employment at the district in question, may not be elected or appointed to the board unless the other spouse resigns his or her employment first.

In other words, if a spouse has been an employee of the district for at least one year, then the non-employee spouse may be elected or appointed to serve on the governing board. Even if the employee-spouse meets this requirement, the board will not be able to take action affecting the spouse's employment status. For example, the employee-spouse could not be promoted, changed from a temporary to a regular employee, or have his or her position selectively reclassified while the other spouse is a board member. Furthermore, under the Political Reform Act (Government Code section 87100 *et seq.*), the board-member spouse would have to abstain from any discussion or participation in any decision that would uniquely affect the employee-spouse.

4. Are there term limits for school board members?

There can be, but only if the voters choose to impose them. Education Code section 35107, subdivision (c) provides as follows (emphasis added):

Notwithstanding any other provision of law, the governing board of a school district may adopt or the residents of the school district may propose, by initiative, a proposal to limit or repeal a limit on the number of terms a member of the governing board of the school district may serve on the governing board of the school district. Any proposal to limit the number of terms a member of the governing board of the school district may serve on the governing board of the school district shall apply prospectively only *and shall not become operative unless it is submitted to the electors of the school district at a regularly scheduled election and a majority of the votes cast on the question favor the adoption of the proposal.*

Therefore, unless action is taken as set forth in section 35107, subdivision (c), term limits do not apply to school district governing boards.



5. May a school board member hold another public office?

The answer depends on whether the other public office has “potentially overlapping public duties” with the school board position. Where there is potential for overlapping duties the common law doctrine of “incompatible” offices prevents one person from holding both offices. By way of example, a board member of a “feeder” elementary school district cannot at the same time also serve as a board member of that elementary district’s high school district. (See 68 Ops.Cal.Atty.Gen. 171 (1985)).

Government Code section 1099 prohibits holding incompatible offices much like the common law rule. Prior attorney general’s opinions and judicial interpretation of the common law rule continue to aid in the application of this statute.

Term of Office

Note: The responses set forth below may not apply to school district elections that are subject to the provisions of a city charter. Districts governed by a city charter should always review the charter to determine whether it governs the district’s elections.

6. When does the term of office begin?

For K-12 board members elected in even-numbered years, Education Code section 5017 provides as follows (emphasis added):

Each person elected at a regular biennial governing board member election shall hold office for a term of four years *commencing on the second Friday in December next succeeding his or her election*. Any member of the governing board of a school district or community college district whose term has expired shall continue to discharge the duties of the office until his or her successor has qualified. The term of the successor shall begin upon the expiration of the term of his or her predecessor.

For K-12 board members who are still elected in odd-numbered years,¹ Education Code section 5000 provides as follows (emphasis added):

After the initial election of governing board members in any school district or community college district, a governing board member election shall be held biennially on the first Tuesday after the first Monday in November of each succeeding odd-numbered year to fill the offices of members *whose terms expire on the first Friday in December next succeeding the election*. Except as provided in this chapter, or in Chapter 2 (commencing with Section 5200), the elections shall be held and conducted in accordance with Chapter 3 (commencing with Section 5300).

¹ See the discussion in the analysis section above. The Legislature was apparently confident that AB 415 has forced all school entities to switch from odd-year to even-year elections. This can be inferred because new legislation only requires those entities that hold elections in even-numbered years to switch the start date for terms of office to the second Friday in December. The start date for entities that hold elections in odd-numbered years has not been changed.



Finally, Elections Code section 10554 provides as follows (emphasis added):

Elective officers, elected or appointed pursuant to this part, take office *at noon* on the first Friday in December next following the general district election. Prior to taking office, each elective officer shall take the official oath and execute any bond required by the principal act.

Education Code section 5300 provides that provisions of the Elections Code apply to school district elections “except as otherwise provided in the code”. Thus, the 2018 amendments to sections 1007 and 5017 regarding the terms of office commencing on the second Friday in December arguably take precedence over Elections Code section 10554, because those amendments are more specific statutes with respect to when each elected trustee’s term commences.

7. Is there a different rule for when the term of office begins for County Boards of Education?

Yes. Education Code section 1007, subdivision (a) provides: “Members [of county boards of education] elected at the time of the direct primary shall take office on the first day of July, and members elected at the date on which members of school district governing boards are elected shall take office on the second Friday in December subsequent to their election.” *Thus, the first day of the term of incoming board members who were elected in June is July 1, 2020 and for those elected in November, their first day is December 11, 2020.*

The organizational meeting for County Board trustees is either the first meeting on or after the first day in July (for those elected at the June primary) or the second Friday in December (for those elected in November).

Awaiting the organizational meeting is done purely for ceremonial reasons, however, and has no legal effect on the true first day in office of the incoming member (or the last day of office of the outgoing member). Some board members choose to be sworn in privately (e.g., by a notary public) before the organizational meeting. In addition, these statutes permit a district to adopt a local rule of procedure to hold the organizational meeting on a different date, so check your local rules to see if they prescribe a different date.

Oath of Office

8. Is it necessary for a board member to take an “oath of office”?

Yes. Government Code section 1360 provides as follows:

Unless otherwise provided, before any officer enters on the duties of his office, he shall take and subscribe the oath or affirmation set forth in Section 3 of Article XX² of the Constitution of California.

² That is, “Article 20.”



Failure to take the oath of office and file a bond as required by law is one way in which a public office becomes vacant, as provided in Government Code section 1770, subdivision (i).

9. Who can administer the oath of office to a newly elected/appointed board member?

Any person listed in Education Code section 60 or Government Code section 1362 may administer the oath to a newly elected/appointed board member.

Education Code section 60 provides as follows:

The Superintendent of Public Instruction, Deputy and Assistant Superintendents of Public Instruction, secretary of the Superintendent of Public Instruction, members of the Board of Governors of the California Community Colleges, the Chancellor of the California Community Colleges, county superintendents of schools, school trustees, members of boards of education, secretaries and assistant secretaries of boards of education, city superintendents of schools, district superintendents of schools, assistant superintendents of schools, deputy superintendents of schools, principals of schools, and every other officer charged with the performance of duties under the provisions of this code may administer and certify oaths relating to officers or official matters concerning public schools.

Government Code section 1362 provides as follows:

Unless otherwise provided, the oath may be taken before any officer authorized to administer oaths.

This is a very broad provision—"any officer authorized to administer oaths." It includes judges, virtually all elected officials, notaries public, and numerous county and state officers.

10. What happens if the elected/appointed officer fails or refuses to take the oath of office?

Education Code section 5017 provides, in pertinent part, as follows:

... Any member of the governing board of a school district or community college district whose term has expired shall continue to discharge the duties of the office until his or her successor has qualified. The term of the successor shall begin upon the expiration of the term of his or her predecessor.

In addition, Government Code section 1302 provides as follows:

Every officer whose term has expired shall continue to discharge the duties of his office until his successor has qualified.



Thus, if an elected or appointed official fails or refuses to take the oath of office, the outgoing board member can continue to discharge the duties of office until a new member qualifies. Conversely, if the office becomes vacant, then the position remains vacant until filled by a qualified candidate, either by appointment or election depending on the procedure to be followed.³

11. When may the oath be taken by a newly elected/appointed school board member?
Elections Code section 10554 provides as follows (emphasis added):

Elective officers, elected or appointed pursuant to this part, take office at noon on the first Friday in December next following the general district election. *Prior to taking office*, each elective officer shall take the official oath and execute any bond required by the principal act. (Emphasis added.)

Thus, the oath of office may be administered at any time after the election results are certified by the county clerk. This is typically done at the district's organizational meeting, but once elected, a new board member can choose to be sworn in earlier, as discussed above.

12. How long does the county clerk have to certify the election results?
Elections Code section 15372 provides as follows:

The elections official shall prepare a certified statement of the results of the election and submit it to the governing body within 30 days of the election or, in the case of school district, community college district, county board of education, or special district elections conducted on the first Tuesday after the first Monday in November of odd-numbered years, no later than the last Monday before the last Friday of that month.

Elections Code sections 15400 and 15401 provides as follows:

The governing body shall declare elected or nominated to each office voted on at each election under its jurisdiction the person having the highest number of votes for that office, or who was elected or nominated under the exceptions noted in Section 15452. The governing board shall also declare the results of each election under its jurisdiction as to each measure voted on at the election.

The elections official shall make out and deliver to each person elected or nominated, as declared by the governing body, a certificate of election or nomination, signed and authenticated by the elections official.

³ As discussed below, district boards can sometimes make an appointment within 60 days of a vacancy. In other cases, if the vacancy occurs too close to a scheduled election or the end of a member's term, the vacancy must await an upcoming regular election or a special election.



13. What are the rules with respect to the annual organizational meeting?

Education Code section 35143 provides as follows:

The governing board of each school district shall hold an annual organizational meeting. In a year in which a regular election for governing board members is conducted, the meeting shall be held on a day within a 15-day period that commences with the date upon which a governing board member elected at that election takes office.

Organizational meetings in years in which no such regular election for governing board members is conducted shall be held during the same 15-day period on the calendar. Unless otherwise provided by rule of the governing board, the day and time of the annual meeting shall be selected by the board at its regular meeting held immediately prior to the first day of such 15-day period, and the board shall notify the county superintendent of schools of the day and time selected. The clerk of the board shall, within 15 days prior to the date of the annual meeting, notify in writing all members and members-elect of the date and time selected for the meeting.

If the board fails to select a day and time for the meeting, the county superintendent of schools having jurisdiction over the district shall, prior to the first day of such 15-day period and after the regular meeting of the board held immediately prior to the first day of such 15-day period, designate the day and time of the annual meeting. The day designated shall be within the 15-day period. He shall notify in writing all members and members-elect of the date and time.

At the annual meeting the governing board of each high school district, union high school district, and joint union high school district shall organize by electing a president from its members and a clerk.

At the annual meeting each city board of education shall organize by electing a president from its members.

At the annual meeting the governing board of each other type of school district, except a community college district, shall elect one of its members clerk of the district.

As an alternative to the procedures set forth in this section, a city board of education whose members are elected in accordance with a city charter for terms of office commencing in December, may hold its annual organizational meeting required in this section between December 15 and January 14, inclusive, as provided in rules and regulations which shall be adopted by such board. At the annual meeting the city board of education shall organize by electing a president and vice president from its members who shall serve in such office during the period January 15 next to the following January 14, unless removed from such office by majority vote



of all members of the city board of education.

Note that, as discussed in section 7 above, section 35143 permits a district, by local rule, to choose a different date for its organizational meeting.

14. At the organizational meeting which board members (e.g., outgoing or incoming) convene the meeting?

Where the oath of office is administered at the organizational meeting, the outgoing board may convene the meeting, the oath(s) may be administered, and then the board with new members seated would complete the remainder of the agenda. If a new member or members have taken the oath of office prior to the organizational meeting, the meeting should convene with any previously-sworn members sitting with the board.

Brown Act

15. Does the Brown Act apply to newly elected members before they take office?

Yes. Government Code section 54952.1 provides as follows:

Any person elected to serve as a member of a legislative body who has not yet assumed the duties of office shall conform his or her conduct to the requirements of this chapter and shall be treated for purposes of enforcement of this chapter as if he or she has already assumed office.

The reference to “elected to serve” arguably applies once the county clerk has certified the election results (See Elections Code sections 15372, 15400 and 15401, set forth above).

Board Member Resignation

16. May a school board member resign from his/her office?

Yes. Government Code section 1770, subdivision (c) provides that “[a]n office becomes vacant . . . [upon the incumbent’s] resignation.”

17. How does a school board member resign?

Education Code section 5090 provides that “a vacancy resulting from resignation occurs when the written resignation is filed with the county superintendent of schools . . .”

18. Is it necessary for the school board to take action to accept a member’s resignation?

No. As noted above the resignation is effective upon the county superintendent of schools’ receipt of the written resignation.

Some governing board meetings do have public agenda items to “accept” a member’s resignation. This is usually done for purposes of creating an occasion to honor a departing board member and is purely ceremonial with no legal significance.

19. May a board member rescind a written resignation once it is filed with the county superintendent of schools?

No. Education Code section 5090 provides that a “written resignation. . . shall, upon



being filed with the county superintendent of schools be irrevocable.”

20. What constitutes “filing” a resignation with the county superintendent?

A resignation is filed with the county superintendent upon physical receipt by the county superintendent’s office of a writing indicating a resignation.

21. May a board member defer the effective date of a resignation?

Yes. Education Code section 5090 provides that a board member’s written resignation may indicate a “deferred effective date.” Section 5091 provides further that the resignation may not be deferred “for more than 60 days after he or she files the resignation with the county superintendent of schools.”

22. Would an e-mail or facsimile transmission constitute a written resignation?

Probably not. The law applicable to resignations has not been amended to provide for electronic or facsimile substitution for written resignations.

23. What is the effective date of a resignation?

Unless the resignation contains a “deferral” date, the effective date of a written resignation is the date it is actually received by the county superintendent’s office.

24. Are there any limits on the role of a board member who files with the county superintendent a written resignation with a deferred effective date?

Yes. Education Code section 35178 provides as follows (emphasis added):

A member of the governing board of a school district who has tendered a resignation with a deferred effective date pursuant to Section 5090 shall, until the effective date of the resignation, continue to have the right to exercise all powers of a member of the governing board, *except that such member shall not have the right to vote for his or her successor in an action taken by the board to make a provisional appointment pursuant to Section 5091.*

Note: This prohibition applies only to the actual vote and does not appear to preclude the member whose resignation is pending from participating in the selection process or board discussion of who to appoint.

25. What does a school board need to do after learning of a resignation from one of its members?

Education Code section 5091 provides that the governing board “shall, within 60 days of the vacancy or the filing of the deferred resignation, either order an election or make a provisional appointment to fill the vacancy.”

Note: The 60 days starts to run when the resignation is received by the county superintendent even if the resignation contains a deferred effective date.

The governing board must also make sure that the person provisionally appointed to the position is “qualified” under Education Code section 35107 as discussed in more detail



above.

- 26. May the board meet in closed session to develop questions or interview candidates?**
No. Under the Brown Act, all aspects of making a provisional appointment must be done in public session, except where the board appoints an advisory ad hoc committee of less than a quorum of board members and no other members. If an advisory ad hoc committee is appointed it may assist in screening or evaluating applications and preparing interview questions, but may not make any final decisions for the board. (*See* Government Code section 54952, subdivision (b).)

The provisional appointment must be put on the public session agenda and the full Board must take action to approve the appointment.

- 27. Once the board makes a provisional appointment to fill a vacancy, what happens next?**

Education Code section 5092 provides as follows:

Whenever a provisional appointment is made to the governing board of a school district pursuant to Section 5091, the board shall, within 10 days of the provisional appointment of a person to fill a vacancy which occurs or will occur, post notices of both the actual vacancy or the filing of a deferred resignation and also the provisional appointment in three public places in the district and shall publish a notice pursuant to Section 6061 of the Government Code. If there is no newspaper of general circulation published in the district, notice need not be published.

The notice shall state the fact of the vacancy or resignation and the date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation. The notice shall also contain the full name of the provisional appointee to the board and the date of his appointment, and a statement that unless a petition calling for a special election, containing a sufficient number of signatures, is filed in the office of county superintendent of schools within 30 days of the date of the provisional appointment, it shall become an effective appointment.

Thus, the residents of the district whose board has appointed a provisional board member can petition to force a special election—although in practical terms, this rarely happens.

- 28. What happens if vacancies occur in a majority or more of the board seats at the same time?**

Education Code section 5094 provides as follows:

If for any reason vacancies should occur in a majority of the offices on any school district or community college district governing board, the president of the county board of education having jurisdiction may appoint members of the county board of education to the district governing board until new members of the governing board are elected or appointed.

Note: At the discretion of the president of the county board of education, appointments may be made in one or more of the vacant positions. In other words, the county board president is not limited to making appointments only sufficient to create a quorum on the district board. Thus, on a five person board with 3 vacancies, the county board president may designate up to 3 members of the county board of education to serve as district board members. Once appointed, the county board members continue to serve as district board members until new members “are elected or appointed.”

29. May a district board reappoint the same person who resigned from the seat that is vacant?

No. Government Code section 1752, subdivision (a) provides, in pertinent part, as follows:

... no person elected or appointed to the governing body of any city, county, or district having an elected governing body, shall be appointed to fill any vacancy on that governing body *during the term for which he or she was elected or appointed* (emphasis added).

Please note: This provision also prohibits a board member with a “short” term from resigning and being appointed to a vacant “long” term.

30. If the district chooses to call for written applications from candidates who wish to be considered for appointment, are the submitted applications public records?

Yes. Under the Public Records Act (Govt. Code section 6250 *et seq.*) copies of any applications for a board vacancy that are received by the district must be made available for public inspection and copies provided upon request.

Note: Because the applications become public records, we recommend that prospective candidates be so-informed before they submit an application.

31. If the board chooses to interview candidates one at a time before making an appointment do all candidates have a right to be present?

Under the Brown Act all persons—including candidates for a board appointment—have a right to attend all public sessions of the board.

At the same time the board may request (but not require) the other candidates to remain outside the meeting room until after they are interviewed.

Our experience has been that most candidates honor the request, as they understand the essential fairness of the request, and that the refusal to do so may have an impact on the remaining board members’ willingness to appoint a candidate who refuses to cooperate.

32. If everything must be done in public session, how does the board develop questions that will not be known in advance by the candidates?

The Brown Act does not provide a ready response to this question. We recommend against using email (or other private communications) among board members to reach a board decision on what questions to ask the candidates.



School & College Legal Services of California
Tel: (707) 524-2690 Fax: (707) 578-0517
www.sclscal.org

It is recommended that individual board members submit proposed questions to the board president, who will compile a composite question list. The board can also have such questions referred to an executive officer, such as the superintendent, who can undertake the task of compiling such questions, perhaps in concert with a single board member or an ad hoc committee of the board.

Please contact our office with questions regarding this Legal Update or any other legal matter.

The information in this Legal Update is provided as a summary of law and is not intended as legal advice. Application of the law may vary depending on the particular facts and circumstances at issue. We, therefore, recommend that you consult legal counsel to advise you on how the law applies to your specific situation.

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Secretary of State
Registry of Public Agencies
(Government Code section 53051)

SF-405

IMPORTANT — Read Instructions **before completing this form.**

There is **No Fee** for a Registry of Public Agencies filing

Copy Fees — First page \$1.00; each attachment page \$0.50;
Certification Fee - \$5.00

This Space For Office Use Only

1. Type of Filing (Check one.)

- ☐ Initial Filing (first Registry of Public Agencies filing for an agency)
☒ Updated Filing (change to an existing Registry of Public Agencies record)

2. Agency Information

a. Full Legal Name of Public Agency

Laguna Joint School District

b. Nature of Update (complete if Updated Filing)

District reorganization

c. County

Marin

d. Official Mailing Address

2657 Chileno Valley Road, Petaluma, CA 94952

3. Chairperson, President, or Other Presiding Officer

a. Name

b. Title

c. Business or Residence Address

4. Clerk or Secretary

a. Name

b. Title

c. Business or Residence Address

5. Other Members of the Governing Board (Enter as many as applicable. Attach additional pages for additional members.)

Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address

6. Date and Sign Below (Additional members set forth on attached pages, if any, are incorporated herein by reference and made part of this Form SF-405, Registry of Public Agencies.)

Date

Signature

Luke McCann, Superintendent

Type or Print Name

Instructions for Completing the Registry of Public Agencies (Form SF-405)

The governing body of a public agency is required, within 70 days after the commencement of the agency's legal existence, to file a specified statement of facts about the agency with the Secretary of State. This information is also required to be updated within 10 days of a change to it.

Fees:

- **Filing Fee:** There is **no fee** for a Registry of Public Agencies filing.

Copies: To obtain copies or certified copies of the filed document, include payment for copy fees and certification fees at the time the document is submitted. Copy fees are \$1.00 for the first page and \$0.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per copy.

Payment Type: Check(s) or money orders should be made payable to the Secretary of State. **Do not send cash by mail.** If submitting the document in person in our Sacramento office, payment also may be made by credit card (Visa or Mastercard).

If you are not completing this form online, please **type or legibly print** in black or blue ink. **Complete the Registry of Public Agencies (Form SF-405) as follows:**

Item	Instruction	Tips
1.	You must check the appropriate box (check one).	<ul style="list-style-type: none">• If this is the first Registry of Public Agencies filing for an agency, check "Initial Filing".• If this is a change to an existing Registry of Public Agencies record, check "Updated Filing".
2a.	Enter the full legal name of the public agency.	
2b.	Indicate the nature of the update if this is an updated filing.	<ul style="list-style-type: none">• Leave this blank for initial filings.• For updated filings, list information that has changed.
2c.	Enter the county or counties in which the agency operates.	<ul style="list-style-type: none">• List as many as applicable. If additional space is required, attach additional pages.
2d.	Enter the agency's official mailing address.	<ul style="list-style-type: none">• The complete address is required, including the street name and number, city, state, and zip code.• P.O. box is acceptable.
3a.	Enter the Chairperson, President, or Other Presiding Officer's name.	
3b.	Enter the Chairperson, President, or Other Presiding Officer's official title.	<ul style="list-style-type: none">• Include the full official title.
3c.	Enter the Chairperson, President, or Other Presiding Officer's business or residence address.	<ul style="list-style-type: none">• A complete address is required, including the street name and number, city, state, and zip code.
4a.	Enter the Clerk or Secretary's name.	
4b.	Enter the Clerk or Secretary's official title.	<ul style="list-style-type: none">• Include the full official title.

4c.	Enter the Clerk or Secretary's business or residence address.	<ul style="list-style-type: none"> • A complete address is required, including the street name and number, city, state, and zip code.
5.	Enter the name and business or residence of any other members of the agency's governing board, if applicable.	<ul style="list-style-type: none"> • A complete address is required, including the street name and number, city, state, and zip code. • Attach additional pages if additional space is required.
6.	Date, sign, and print the name of the individual completing the form.	

Where to File: Completed forms along with the applicable fees, if any can be mailed to Secretary of State, Special Filings Unit, P.O. Box 942870, Sacramento, CA 94277-2870 or delivered in person (drop off) to the Sacramento office, 1500 11th Street, 2nd Floor, Sacramento, CA 95814. This form is filed only in the Sacramento office.

Legal Authority: General statutory filing provisions are found in Section 53051. All statutory references are to the California Government Code, unless otherwise stated.

CERTIFICATE OF ELECTION OF OFFICERS OF GOVERNING BOARD
(EDUCATION CODE 35143)

We hereby certify that a meeting of the Governing Board of the Laguna Joint

School District, held December 15, 2020, the following officers were duly elected:

President of the Board

Vice-President (Optional)

District Clerk

Trustee Representative/Member, Board of Directors of the Marin County School Boards Association

The regular board meetings will be held on the 2nd Tuesday at 6:30 p.m. of each month.
(No./Day/Time)

Signature of the Clerk/Secretary of the Board

Please return the completed certificate of election of officers to: Marin County Superintendent of Schools,
P.O. Box 4925, San Rafael, CA 94913. Thank you.

MARIN COUNTY SCHOOLS
OFFICIAL SIGNATURE OF TRUSTEE

School District: Laguna Joint

Signature of Trustee

Sharon Hess

707-762-3662

Printed Name of Trustee

Phone Number

2421 Chileno Valley Road, Petaluma, CA 94952

Address of Trustee

December 15, 2020

Date Signed

Date Elected or Appointed

Signature of Witness

Please return completed signature card to: Marin County Superintendent of Schools,
P.O. Box 4925, San Rafael, CA 94913. Thank you.

Official signature filed with the County Superintendent of Schools, as required by Education Code Section 42633.

MARIN COUNTY SCHOOLS
OFFICIAL SIGNATURE OF TRUSTEE

School District: Laguna Joint

Signature of Trustee

Dan Hess

707-762-3662

Printed Name of Trustee

Phone Number

2421 Chileno Valley Road, Petaluma, CA 94952

Address of Trustee

December 15, 2020

Date Signed

Date Elected or Appointed

Signature of Witness

Please return completed signature card to: Marin County Superintendent of Schools,
P.O. Box 4925, San Rafael, CA 94913. Thank you.

Official signature filed with the County Superintendent of Schools, as required by Education Code Section 42633.

MARIN COUNTY SCHOOLS
OFFICIAL SIGNATURE OF TRUSTEE

School District: Laguna Joint

Signature of Trustee

Jim Lanatti

707-763-2371

Printed Name of Trustee

Phone Number

5360 Chileno Valley Road, Petaluma, CA 94952

Address of Trustee

December 15, 2020

Date Signed

Date Elected or Appointed

Signature of Witness

Please return completed signature card to: Marin County Superintendent of Schools,
P.O. Box 4925, San Rafael, CA 94913. Thank you.

Official signature filed with the County Superintendent of Schools, as required by Education Code Section 42633.

Agenda Item 16

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/12/2020

DISTRICT: 019 LAGUNA JOINT SCHOOL DISTRICT
BATCH: 0012 LAGUNA
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20278805	000702/	BEDOLLA CLEANING SERVICES																
		PV-210062			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000		421	AUGUST 2020	150.00
		PV-210063			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000		425	SEPTEMBER 2020	613.00
																		\$763.00
20278806	000491/	CDW GOVERNMENT INC																
		PV-210064			01	-3220	-0	-4300	.00	-1110	-1010	-020	-000	-000		3499531		1,150.50
		PV-210065			01	-3220	-0	-4300	.00	-1110	-1010	-020	-000	-000		3499581		287.63
																		\$1,438.13
20278807	000787/	COMCAST																
		PV-210066			01	-0000	-0	-5839	.00	-0000	-7300	-020	-000	-000		107572683	AUGUST 2020	112.88
					01	-0000	-0	-5900	.00	-0000	-2420	-020	-000	-000		107572683	AUGUST 2020	436.44
					01	-0000	-0	-5900	.00	-0000	-2700	-020	-000	-000		107572683	AUGUST 2020	436.44
		PV-210067			01	-0000	-0	-5839	.00	-0000	-7300	-020	-000	-000		109341586	SEPTEMBER 2020	125.75
					01	-0000	-0	-5900	.00	-0000	-2420	-020	-000	-000		109341586	SEPTEMBER 2020	437.16
					01	-0000	-0	-5900	.00	-0000	-2700	-020	-000	-000		109341586	SEPTEMBER 2020	437.16
																		\$1,985.83
20278808	000797/	ERNESTO OROZCO																
		PV-210072			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000			LANDSCAPE SERVICE OCTOBER 2020	300.00
																		\$300.00
20278809	000075/	MARIN CO OFFICE OF EDUCATION																
		PV-210068			01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 HESS, S	155.10
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 HESS, D	134.17
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 HESS, D	20.93
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 LANATTI	134.17
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 LANATTI	20.93
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000		210106	H & W NOV 2020 HESS, S	698.67

DISTRICT: 019 LAGUNA JOINT SCHOOL DISTRICT

BATCH: 0012 LAGUNA

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA	NUM	ACCOUNT	DESCRIPTION	AMOUNT

				01-0000-0-9526	00-0000-0000-000-000											210106	H & W NOV 2020	ROJAS	853.77
				01-0000-0-9528	00-0000-0000-000-000											210106	H & W NOV 2020	DEMCHUCK	134.17
				01-0000-0-9528	00-0000-0000-000-000											210106	H & W NOV 2020	ROJAS	134.17
				01-0000-0-9529	00-0000-0000-000-000											210106	H & W NOV 2020	DEMCHUCK	20.93
				01-0000-0-9529	00-0000-0000-000-000											210106	H & W NOV 2020	ROJAS	20.93
				WARRANT TOTAL															
				SEEDS OF AWARENESS INC.															
20278810	000774/			PV-210069	01-6500-0-5835	00-5770-1182-020-000-000										3171	OCTOBER 2020		1,672.00
				WARRANT TOTAL															
20278811	000697/			PV-210070	01-6500-0-5835	00-5770-1182-020-000-000										OT	SERVICES OCTOBER 2020		380.00
				WARRANT TOTAL															
20278812	000503/			PV-210071	01-0000-0-5829	00-0000-7100-020-000-000										IN21-00714	SEPT 2020		168.00
				WARRANT TOTAL															
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS: 8															
				TOTAL ACH GENERATED: 0															
				TOTAL EFT GENERATED: 0															
				TOTAL PAYMENTS: 8															
*** BATCH	TOTALS ***			TOTAL NUMBER OF CHECKS: 8															
				TOTAL ACH GENERATED: 0															
				TOTAL EFT GENERATED: 0															
				TOTAL PAYMENTS: 8															
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF CHECKS: 8															
				TOTAL ACH GENERATED: 0															
				TOTAL EFT GENERATED: 0															
				TOTAL PAYMENTS: 8															
				TOTAL AMOUNT OF CHECKS: \$9,034.90*															
				TOTAL AMOUNT OF ACH: \$.00*															
				TOTAL AMOUNT OF EFT: \$.00*															
				TOTAL AMOUNT: \$9,034.90*															
				TOTAL AMOUNT OF CHECKS: \$9,034.90*															
				TOTAL AMOUNT OF ACH: \$.00*															
				TOTAL AMOUNT OF EFT: \$.00*															
				TOTAL AMOUNT: \$9,034.90*															

APY250 L.00.06

Marin County Office of Education

11/10/20 PAGE 10

DISTRICT: 019 LAGUNA JOINT SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

BATCH: 0012 LAGUNA

FOR WARRANTS DATED 11/12/2020

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA	NUM	ACCOUNT	DESCRIPTION	AMOUNT
20278805	000702/	BEDOLLA CLEANING SERVICES																	
		PV-210062			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000				421 AUGUST 2020	150.00
		PV-210063			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000				425 SEPTEMBER 2020	613.00
																			\$763.00
20278806	000491/	CDW GOVERNMENT INC																	
		PV-210064			01	-3220	-0	-4300	.00	-1110	-1010	-020	-000	-000				3499531	1,150.50
		PV-210065			01	-3220	-0	-4300	.00	-1110	-1010	-020	-000	-000				3499581	287.63
																			\$1,438.13
20278807	000787/	COMCAST																	
		PV-210066			01	-0000	-0	-5839	.00	-0000	-7300	-020	-000	-000				107572683 AUGUST 2020	112.88
					01	-0000	-0	-5900	.00	-0000	-2420	-020	-000	-000				107572683 AUGUST 2020	436.44
					01	-0000	-0	-5900	.00	-0000	-2700	-020	-000	-000				107572683 AUGUST 2020	436.44
		PV-210067			01	-0000	-0	-5839	.00	-0000	-7300	-020	-000	-000				109341586 SEPTEMBER 2020	125.75
					01	-0000	-0	-5900	.00	-0000	-2420	-020	-000	-000				109341586 SEPTEMBER 2020	437.16
					01	-0000	-0	-5900	.00	-0000	-2700	-020	-000	-000				109341586 SEPTEMBER 2020	437.16
																			\$1,985.83
20278808	000797/	ERNESTO OROZCO																	
		PV-210072			01	-0000	-0	-5615	.00	-0000	-8200	-020	-000	-000				LANDSCAPE SERVICE OCTOBER 2020	300.00
																			\$300.00
20278809	000075/	MARIN CO OFFICE OF EDUCATION																	
		PV-210068			01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000				210106 H & W NOV 2020 HESS, S	155.10
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000				210106 H & W NOV 2020 HESS, D	134.17
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000				210106 H & W NOV 2020 HESS, D	20.93
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000				210106 H & W NOV 2020 LANATTI	134.17
					01	-0000	-0	-3402	.00	-0000	-7100	-020	-000	-000				210106 H & W NOV 2020 LANATTI	20.93
					01	-0000	-0	-3210	.00	-0000	-0000	-000	-000	-000				210106 H & W NOV 2020 HESS, S	698.67

DISTRICT: 019 LAGUNA JOINT SCHOOL DISTRICT
BATCH: 0012 LAGUNA
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD RESC Y	OBJT SO GOAL	FUNC LOC ACT GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
			01-0000-0-9526	.00-0000-0000-000-000-000			210106 H & W NOV 2020	ROJAS	853.77
			01-0000-0-9528	.00-0000-0000-000-000-000			210106 H & W NOV 2020	DEMCHUCK	134.17
			01-0000-0-9528	.00-0000-0000-000-000-000			210106 H & W NOV 2020	ROJAS	134.17
			01-0000-0-9529	.00-0000-0000-000-000-000			210106 H & W NOV 2020	DEMCHUCK	20.93
			01-0000-0-9529	.00-0000-0000-000-000-000			210106 H & W NOV 2020	ROJAS	20.93
				WARRANT TOTAL					\$2,327.94
20278810	000774/	SEEDS OF AWARENESS INC.							
		PV-210069	01-6500-0-5835	.00-5770-1182-020-000-000			3171 OCTOBER 2020		1,672.00
				WARRANT TOTAL					\$1,672.00
20278811	000697/	SAMANTHA SHURA							
		PV-210070	01-6500-0-5835	.00-5770-1182-020-000-000			OT SERVICES OCTOBER 2020		380.00
				WARRANT TOTAL					\$380.00
20278812	000503/	SONOMA COUNTY OFFICE OF ED							
		PV-210071	01-0000-0-5829	.00-0000-7100-020-000-000			IN21-00714 SEPT 2020		168.00
				WARRANT TOTAL					\$168.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	8			TOTAL AMOUNT OF CHECKS:		\$9,034.90*
			TOTAL ACH GENERATED:	0			TOTAL AMOUNT OF ACH:		\$.00*
			TOTAL EFT GENERATED:	0			TOTAL AMOUNT OF EFT:		\$.00*
			TOTAL PAYMENTS:	8			TOTAL AMOUNT:		\$9,034.90*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	8			TOTAL AMOUNT OF CHECKS:		\$9,034.90*
			TOTAL ACH GENERATED:	0			TOTAL AMOUNT OF ACH:		\$.00*
			TOTAL EFT GENERATED:	0			TOTAL AMOUNT OF EFT:		\$.00*
			TOTAL PAYMENTS:	8			TOTAL AMOUNT:		\$9,034.90*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	8			TOTAL AMOUNT OF CHECKS:		\$9,034.90*
			TOTAL ACH GENERATED:	0			TOTAL AMOUNT OF ACH:		\$.00*
			TOTAL EFT GENERATED:	0			TOTAL AMOUNT OF EFT:		\$.00*
			TOTAL PAYMENTS:	8			TOTAL AMOUNT:		\$9,034.90*