

Laguna Joint School District

DATE: May 11, 2021

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2021-22 Budget Adoption**

Summary:

The 2021-22 budget and multi-year projection has been prepared using the latest Governor's proposal for education. The Governor is scheduled to release the May Revision no later than May 14 and will do so without the full knowledge of the full impact of the COVID-19 pandemic on 2020 tax receipts. This is due to the fact that personal income tax filings, and related payments, were extended from April 15 to May 17.

The Laguna Joint Elementary School District budget has been prepared in anticipation of the approval of the annexation of Lincoln Union Elementary School District by the County Committee. The merger of the two school districts will allow both schools to continue to operate with their 2020-21 school/staffing models. Although the merger has made it possible for both schools to operate, the district will need to review sustainability options to continue to operate two separate schools due to an ongoing structural deficit.

The COVID-19 pandemic has had a profoundly disrupting impact world-wide. On a local level, both Laguna Joint and Lincoln Union were able to operate full in person schools through most of the 2020-21 school year. Through additional funds received as part of COVID-19 relief, both districts were able to bolster academic offerings and lessen the impact of the pandemic. Although the immediate impact of the pandemic seems to be lessening the long-term effects of the pandemic are yet to be seen.

Significant Changes Since Second Interim:

Based on the projected combined budgets for 2021-22 at second interim:

- Added additional COVID-19 Relief Funds +\$13,134 which carried over from 2020-21 to 2021-22
- Added COVID-19 Relief tutor to 2021-22 +10,020 to salaries and benefits.

Revenue:

- LCFF Revenue: Combined LCFF revenue of \$444,012 and remains flat in all years due to the necessary small school held harmless amount.

- Federal Revenue: Revenues remain flat across all years for federal revenue sources.
- State Revenue: Revenues remain flat across all years for state revenue sources.
- Local Revenue: Special education revenue flat in out years.

Expenses:

- Certificated Salaries: Based on projected salary schedules. Two Principal teacher salaries increase by 2% step and column in all years. One certificated music PEA salary projected flat at both schools across all years. One STEM PEA at Lincoln projected until FY2022-23 due to expending the Lincoln parent fund balance.
- Classified Salaries: Bilingual Aide and Instructional Aide increased by 5% step increases in all years. Three classified PEA's salaries projected flat across all years. Laguna tutor funded with COVID-19 relief funds in 2021-22 and 2022-23.
- Benefits: Includes statutory increases for STRS/PERS and 5% increase to health and welfare in all years.
- Supplies: Removed several one-time expenditures from 2020-21 associated with the COVID-19 relief and returned the budget to a historic based budget plus 3% CPI in each year.
- Services: Budget based off 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 eleven consecutive years (since 2011-12) and plans to deficit spend again in 2021-22 and for the two subsequent years. Due to the merger with Lincoln Union Elementary School, the combined beginning fund balance increased to \$606,061. Under the current projections and without sustainability efforts the new districts reserves will be fully expended by 2025-26.

Recommendation:

While the budget is being prepared amid a great deal of uncertainty about our economy and school operations and is likely to be subject to a mid-year revision as early as August of this year, we recommend approval of the 2021-22 Laguna Joint District Budget as presented.

MEMO

DATE: May 11, 2021

TO: Board of Trustees
Luke McCann, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2021-22 Budget Adoption**
2020-21 Estimated Actuals

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

The following documents are included in this packet:

Assumptions

These pages include assumptions for the current plus two years.

Snapshot

Summary of the general fund revenue, expenditures, and ending balance

General Fund State Format

This document shows a comparison between the 2020-21 estimated actuals and 2021-22 budget adoption.

Multi Year Comparisons

These documents show the current MYP and a comparison to 2020-21 estimated actuals.

History

This document shows the budget revisions that have impacted the general fund since it was adopted in June 2020.

Charts

Charts showing historic revenue, expenditures and ending balance.

Fund and Resource Summary

This page summarizes, by fund and resource, the financial activity for all funds for 2021-22 thru 2023-24.

Reserve Disclosure

This document shows minimum reserve amounts and components of ending balance.

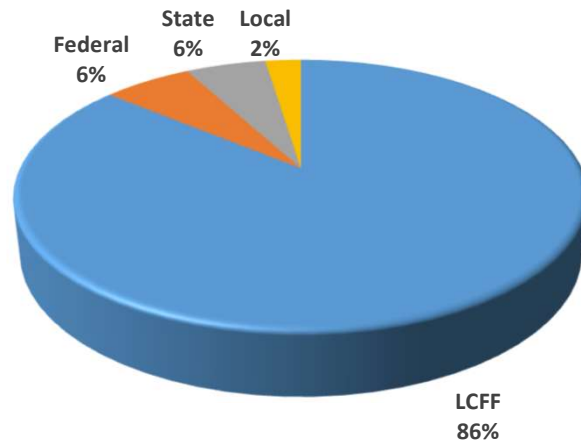
LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Assumptions

2021-22	2022-23	2023-24
REVENUES		
<u>LCFF Revenue: \$444,012</u> >LCFF revenue to remain flat due to "Held Harmless" amount <u>Federal Revenue: \$31,272</u> >REAP: Based on 20-21 allocation less Title IV \$10,571 >Title IV-Student Support: Based on 20-21 allocation \$10,000 >Special Ed IDEA: Based on 20-21 FAP \$5,856 >Title I-Low Income: Based on 20-21 allocation \$1,103 >Federal Mental Health Allocation: Based on 20-21 FAP \$1,179 >Title II-Teacher Improvement: Based on 20-21 allocation \$1,533 >Title III-Limited English: based on 20-21 allocation \$1,030 <u>State Revenue: \$28,330</u> >Mental Health: Based on 20-21 FAP \$3,239 >Lottery: Based on rate times 20-21 ADA \$5,771 >Mandated costs: Based on rate times 20-21 ADA \$950 >Required STRS on Behalf entry offset by expenditure \$18,370 <u>Local Revenue: \$12,528</u> >Special Education: Based on 20-21 FAP \$8,188 >Interest: Based on historical average \$2,500 >Other: Based on historical average \$1,840	<u>LCFF Revenue: \$444,012</u> >LCFF revenue to remain flat due to "Held Harmless" amount <u>Federal Revenue: \$31,272</u> >REAP: Estimated flat \$10,571 >Title IV-Student Support: Estimated flat \$10,000 >Special Ed IDEA: Estimated flat \$5,856 >Title I-Low Income: Estimated flat \$1,103 >Federal Mental Health: Estimated flat \$1,179 >Title II-Teacher Improvement: Estimated flat \$1,533 >Title III-Limited English: Estimated flat \$1,030 <u>State Revenue: \$28,330</u> >Mental Health: Estimated flat \$3,239 >Lottery: Estimated flat \$5,771 >Mandated costs: Estimated flat \$950 >Required STRS on Behalf entry offset by expenditure \$18,370 <u>Local Revenue: \$12,528</u> >Special Education: Estimated flat \$8,188 >Interest: Estimated flat \$2,500 >Other: Estimated flat \$1,840	<u>LCFF Revenue: \$444,012</u> >LCFF revenue to remain flat due to "Held Harmless" amount <u>Federal Revenue: \$31,272</u> >REAP: Estimated flat \$10,571 >Title IV-Student Support: Estimated flat \$10,000 >Special Ed IDEA: Estimated flat \$5,856 >Title I-Low Income: Estimated flat \$1,103 >Federal Mental Health: Estimated flat \$1,179 >Title II-Teacher Improvement: Estimated flat \$1,533 >Title III-Limited English: Estimated flat \$1,030 <u>State Revenue: \$28,330</u> >Mental Health: Estimated flat \$3,239 >Lottery: Estimated flat \$5,771 >Mandated costs: Estimated flat \$950 >Required STRS on Behalf entry offset by expenditure \$18,370 <u>Local Revenue: \$12,528</u> >Special Education: Estimated flat \$8,188 >Interest: Estimated flat \$2,500 >Other: Estimated flat \$1,840
EXPENDITURES		
<u>Certificated Salaries: \$173,543</u> >2 FTE Teacher/Principal >Professional Expert Agreements for music and STEM and estimated substitute time <u>Classified Salaries: \$95,976</u> >1 FTE Bilingual Aide and 1 FTE Instructional Aide >Professional Expert Agreements for art, COVID-19 tutor, Spanish, and translation and estimated substitute time <u>Employee Benefits: \$128,283</u> >Health & Welfare for Teacher, Aides, and board, STRS Rate 15.92%, PERS Rate 23.00%, and STRS on Behalf offset <u>Books and Supplies: \$28,692</u> >Budgeted based actual expenditures and historical averages for both Laguna and Lincoln <u>Service and Other Operating Expenditures: \$139,764</u> >Budgeted based actual expenditures and historical averages for both Laguna and Lincoln <u>Other Outgo: \$72,348</u> >Special Education excess costs based on County Estimate <u>Fund 17 Special Reserve Fund</u> >Transfer to the General Fund from the Special Reserve Fund: \$103,326 >Interest: Based on historical average \$10,000 >Special Reserve Fund ending balance: \$484,061	<u>Certificated Salaries: \$175,316</u> >2 FTE Teacher/Principal >2% teacher step and column increase >Professional Expert Agreements for music and STEM and estimated substitute time >Slight reduction to STEM contract due to fully expending Lincoln's parent donation fund <u>Classified Salaries: \$94,801</u> >Bilingual Aide and Instructional Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase >Professional Expert Agreements for art, COVID-19 tutor, Spanish, and translation and estimated substitute time >Slight Reduction of COVID-19 tutor due to balance of funds <u>Employee Benefits: \$133,702</u> >Health & Welfare increased by 5% for Teacher, Aides and board, STRS Rate 18.00%, PERS Rate 26.30%, and STRS on Behalf offset <u>Books and Supplies: \$28,334</u> >Increased by 3% where applicable Removed small amount of COVID fund materials <u>Service and Other Operating Expenditures: \$140,581</u> >Increased by 3% where applicable <u>Other Outgo: \$75,968</u> >Special Education excess costs increased by 5% <u>Fund 17 Special Reserve Fund</u> >Transfer to the General Fund from the Special Reserve Fund: \$118,949 >Interest: Based on historical average \$8,000 >Special Reserve Fund ending balance: \$373,111	<u>Certificated Salaries: \$172,716</u> >2 FTE Teacher/Principal >2% teacher step and column increase >Professional Expert Agreements for music and estimated substitute time >Fully removed STEM contract due to expending Lincoln parent donations <u>Classified Salaries: \$90,484</u> >Bilingual Aide and Instructional Aide, Translation, Art PEA and Estimated Substitute Time >5% instruction aide step increase >Professional Expert Agreements for art, Spanish, and translation and estimated substitute time >Fully removed COVID tutor due to expended funds <u>Employee Benefits: \$136,061</u> >Health & Welfare increased by 5% for Teacher, Aides and board, STRS Rate 18.00%, PERS Rate 27.30%, and STRS on Behalf offset <u>Books and Supplies: \$28,647</u> >Increased by 3% where applicable <u>Service and Other Operating Expenditures: \$141,471</u> >Increased by 3% where applicable <u>Other Outgo: \$79,768</u> >Special Education excess costs increased by 5% <u>Fund 17 Special Reserve Fund</u> >Transfer to the General Fund from the Special Reserve Fund: \$133,006 >Interest: Based on historical average \$6,000 >Special Reserve Fund ending balance: \$246,105

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Current Year Snapshot

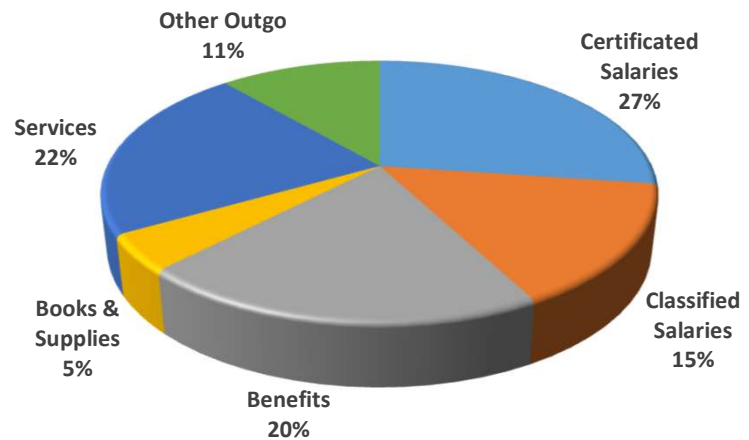
REVENUES

Source	Amount
LCFF	444,012
Federal	31,272
State	28,330
Local	12,528
<i>Total Revenue:</i>	<i>516,142</i>



EXPENDITURES

Source	Amount
Certificated Salaries	173,543
Classified Salaries	95,976
Benefits	128,283
Books & Supplies	28,692
Services	139,764
Other Outgo	72,348
<i>Total Expenditures:</i>	<i>638,606</i>



Net Increase (Decrease) (122,464) *

FUND 17 BALANCE

Beginning Balance	577,387
Interest	10,000
Transfer Out	(103,326)
Ending Balance	484,061

*Net Increase (Decrease) Includes:

Transfer from fund 17	(103,326)
Fund 01 balance increase	-
Restricted balance decrease	(19,138)
Total:	(122,464)

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Changes Compared to 2020-21 Estimated Actuals

Description	2020-21 Estimated Actuals			2021-22 Budget Adoption				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change From 2020-21 2nd Int Est	Description
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	156,428	-	156,428	444,012	-	444,012	287,584	
2. Federal Revenues	-	61,656	61,656	-	31,272	31,272	(30,385)	REAP reduction due to Title IV funds, removed 1x COVID-19 funds
3. Other State Revenues	1,847	25,810	27,657	5,300	23,030	28,330	673	Removed 1x COVID-19 funds and added Lincoln state revenues
4. Other Local Revenues	4,429	5,128	9,557	4,340	8,188	12,528	2,971	Added Lincoln local revenue
5. Other Financing Sources	-	-	-	-	-	-	-	
a. Transfers In	97,117	-	97,117	103,326	-	103,326	6,210	
b. Other Sources	-	-	-	-	-	-	-	
c. Contributions	(47,970)	47,970	-	(81,230)	81,230	-	-	
6. Total (Sum lines A1 thru A5c)	211,851	140,564	352,415	475,748	143,720	619,468	267,053	
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a. Base Salaries	80,833	673	81,506	165,903	7,640	173,543	92,037	Added Lincoln staff and 2% step and column increase
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	80,833	673	81,506	165,903	7,640	173,543	92,037	
2. Classified Salaries								
a. Base Salaries	16,246	27,331	43,577	70,028	25,948	95,976	52,399	Added Lincoln staff and 5% step increase. Reduction in REAP - Maria's time moved to unrestricted.
b. Step & Column Adjustment	-	-	-	-	-	-	-	
c. Cost-of-Living Adjustment	-	-	-	-	-	-	-	
d. Other Adjustments	-	-	-	-	-	-	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	16,246	27,331	43,577	70,028	25,948	95,976	52,399	
3. Employee Benefits	39,981	13,984	53,965	102,230	26,053	128,283	74,318	Added Lincoln staff, STRS/PERS increase, and health and welfare increases
4. Books and Supplies	7,620	19,227	26,846	25,570	3,122	28,692	1,845	Removed 1x COVID-19 expenditures and added Lincoln material costs
5. Services and Other Operating Expenditures	65,171	23,375	88,546	112,017	27,747	139,764	51,218	Removed 1x COVID-19 expenditures and added Lincoln service costs
6. Capital Outlay	-	-	-	-	-	-	-	
7. Other Outgo (7100-7299)	-	40,838	40,838	-	72,348	72,348	31,510	Added Lincoln special ed excess costs
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-	
7. Total	112,772	97,424	210,196	239,817	129,269	369,087	158,891	
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	
9. Other Financing Uses	-	-	-	-	-	-	-	
a. Transfers Out	-	-	-	-	-	-	-	
b. Other Uses	-	-	-	-	-	-	-	
10. Other Adjustments (Explain in Section F below)	-	-	-	-	-	-	-	
11. Total (Sum lines B1 thru B10)	209,851	125,428	335,279	475,748	162,857	638,606	303,327	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)								
	2,000	15,136	17,136	-	(19,138)	(19,138)	(36,274)	
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form O11, line F1e)	120,000	3,548	123,548	122,000	36,347	158,347	34,800	Added Lincoln restricted funds and COVID-19 carry-over funds
2. Ending Fund Balance (Sum lines C and D1)	122,000	18,684	140,684	122,000	17,210	139,210	(1,474)	
3. Components of Ending Fund Balance (Form O11)								
a. Nonspendable	1,000	-	1,000	1,000	-	1,000	-	
b. Restricted	-	18,684	18,684	-	17,210	17,210	(1,474)	
c. Committed								
1. Stabilization Arrangements	-	-	-	-	-	-	-	
2. Other Commitments	-	-	-	-	-	-	-	
d. Assigned	50,000	-	50,000	50,000	-	50,000	-	
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	71,000	-	71,000	71,000	-	71,000	-	
2. Unassigned/Unappropriated	-	(0)	(0)	-	(0)	(0)	-	
f. Total Components of Ending Fund Balance	122,000	18,683	140,683	122,000	17,209	139,209	(1,474)	
(Line D3f must agree with line D2)	-	(0)	(0)	-	(0)	(0)	0	
Fund 17				Fund 17				
2020-21 Estimated Actuals				2021-22 Budget Adoption				
				Unrestricted	Restricted	Total	Change	Description
Beginning Balance	214,082	-	214,082	577,387	-	577,387	363,305	Added Lincoln Funds
Interest	2,000	-	2,000	10,000	-	10,000	8,000	
Transfer In/Out	(97,117)	-	(97,117)	(103,326)	-	(103,326)	(6,210)	
Ending Balance	118,965	-	118,965	484,061	-	484,061	365,095	

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Multi-Year Projection

Description	UNRESTRICTED			RESTRICTED			COMBINED		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
A. REVENUES AND OTHER FINANCING SOURCES									
1. LCFF/Revenue Limit Sources	444,012	444,012	444,012				444,012	444,012	444,012
2. Federal Revenues	-	-	-	31,272	31,272	31,272	31,272	31,272	31,272
3. Other State Revenues	5,300	5,300	5,300	23,030	23,030	23,030	28,330	28,330	28,330
4. Other Local Revenues	4,340	4,340	4,340	8,188	8,188	8,188	12,528	12,528	12,528
5. Other Financing Sources							-	-	-
a. Transfers In	103,326	118,949	133,006	-	-	-	103,326	118,949	133,006
b. Other Sources	-	-	-	-	-	-	-	-	-
c. Contributions	(81,230)	(85,705)	(90,395)	81,230	85,705	90,395	-	-	-
6. Total (Sum lines A1 thru A5c)	475,748	486,896	496,263	143,720	148,195	152,885	619,468	635,091	649,147
B. EXPENDITURES AND OTHER FINANCING USES									
1. Certificated Salaries									
a. Base Salaries	165,903	165,903	168,881	7,640	7,640	6,435	173,543	173,543	175,316
b. Step & Column Adjustment		2,978	3,035		-	-		2,978	3,035
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		(0)	0		(1,205)	(5,635)		(1,205)	(5,635)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	165,903	168,881	171,916	7,640	6,435	800	173,543	175,316	172,716
2. Classified Salaries									
a. Base Salaries	70,028	70,028	72,150	25,948	25,948	22,651	95,976	95,976	94,801
b. Step & Column Adjustment		1,101	1,200		765	759		1,866	1,959
c. Cost-of-Living Adjustment		-	-		-	-		-	-
d. Other Adjustments		1,021	877		(4,061)	(7,152)		(3,040)	(6,276)
e. Total Classified Salaries (Sum lines B2a thru B2d)	70,028	72,150	74,226	25,948	22,651	16,258	95,976	94,801	90,484
3. Employee Benefits	102,230	107,966	111,907	26,053	25,736	24,154	128,283	133,702	136,061
4. Books and Supplies	25,570	25,883	26,196	3,122	2,451	2,451	28,692	28,334	28,647
5. Services and Other Operating Expenditures	112,017	112,017	112,017	27,747	28,564	29,454	139,764	140,581	141,471
6. Capital Outlay	-	-	-	-	-	-	-	-	-
7. Other Outgo (excluding Transfers of Indirect Costs)	-	-	-	72,348	75,968	79,768	72,348	75,968	79,768
7. Other Outgo (excluding Transfers of Indirect Costs)	-	-	-	-	-	-	-	-	-
7. Total	-	-	-	72,348	75,968	79,768	72,348	75,968	79,768
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-	-	-
9. Other Financing Uses	-	-	-	-	-	-	-	-	-
a. Transfers Out	-	-	-	-	-	-	-	-	-
b. Other Uses	-	-	-	-	-	-	-	-	-
10. Other Adjustments (Explain in Section F below)		-	-		-	-		-	-
11. Total (Sum lines B1 thru B10)	475,748	486,897	496,263	162,857	161,805	152,885	638,606	648,702	649,147
C. NET INCREASE (DECREASE) IN FUND BALANCE									
(line A6 minus line B11)	-	(0)	(0)	(19,138)	(13,611)	0	(19,138)	(13,611)	(0)
D. FUND BALANCE									
1. Net Beginning Fund Balance (Form O11, line F1e)	122,000	122,000	122,000	36,347	17,210	3,599	158,347	139,210	125,599
2. Ending Fund Balance (Sum lines C and D1)	122,000	122,000	122,000	17,210	3,599	3,599	139,210	125,599	125,598
3. Components of Ending Fund Balance (Form O11)									
a. Nonspendable	1,000	1,000	1,000	-	-	-	1,000	1,000	1,000
b. Restricted				17,210	3,599	3,599	17,210	3,599	3,599
c. Committed									
1. Stabilization Arrangements	-	-	-				-	-	-
2. Other Commitments	-	-	-				-	-	-
d. Assigned	50,000	50,000	50,000				50,000	50,000	50,000
e. Unassigned/Unappropriated									
1. Reserve for Economic Uncertainties	71,000	71,000	71,000				71,000	71,000	71,000
2. Unassigned/Unappropriated	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)
f. Total Components of Ending Fund Balance	122,000	122,000	122,000	17,209	3,599	3,598	139,209	125,599	125,598
(Line D3f must agree with line D2)	-	(0)	(0)	0	0	0	0	0	0
Fund 17 Balance									
Beginning Balance	577,387	484,061	373,111						
Intrest	10,000	8,000	6,000						
Transfer In/Out	(103,326)	(118,949)	(133,006)						
Ending Balance	484,061	373,111	246,105						
Total Ending Balance Fund 01 & 17 Combined	606,061	495,111	368,105						

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Multi-Year Projection

Description	Object Codes	21-22 2nd Int MYP Est		UNRESTRICTED			RESTRICTED			COMBINED		
		Unrestricted	Restricted	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
A. REVENUES AND OTHER FINANCING SOURCES												
1. LCFF/Revenue Limit Sources	8010 8099	444,010	-	444,012	444,012	444,012				444,012	444,012	444,012
2. Federal Revenues	8100 8299	-	40,989	-	-	-	31,272	31,272	31,272	31,272	31,272	31,272
3. Other State Revenues	8300 8599	2,982	21,259	5,300	5,300	5,300	23,030	23,030	23,030	28,330	28,330	28,330
4. Other Local Revenues	8600 8799	5,340	8,163	4,340	4,340	4,340	8,188	8,188	8,188	12,528	12,528	12,528
5. Other Financing Sources										-	-	-
a. Transfers In	8900 8929	97,269	-	103,326	118,949	133,006	-	-	-	103,326	118,949	133,006
b. Other Sources	8930 8979	-	-	-	-	-	-	-	-	-	-	-
c. Contributions	8980 8999	(87,345)	87,345	(81,230)	(85,705)	(90,395)	81,230	85,705	90,395	-	-	-
6. Total (Sum lines A1 thru A5c)		462,256	157,756	475,748	486,896	496,263	143,720	148,195	152,885	619,468	635,091	649,147
B. EXPENDITURES AND OTHER FINANCING USES												
1. Certificated Salaries												
a. Base Salaries	1000 1999	165,452	7,547	165,903	165,903	168,881	7,640	7,640	6,435	173,543	173,543	175,316
b. Step & Column Adjustment					2,978	3,035		-	-		2,978	3,035
c. Cost-of-Living Adjustment					-	-		-	-		-	-
d. Other Adjustments					(0)	0		(1,205)	(5,635)		(1,205)	(5,635)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000 1999	165,452	7,547	165,903	168,881	171,916	7,640	6,435	800	173,543	175,316	172,716
2. Classified Salaries												
a. Base Salaries	2000 2999	57,527	23,849	70,028	70,028	72,150	25,948	25,948	22,651	95,976	95,976	94,801
b. Step & Column Adjustment					1,101	1,200		765	759		1,866	1,959
c. Cost-of-Living Adjustment					-	-		-	-		-	-
d. Other Adjustments					1,021	877		(4,061)	(7,152)		(3,040)	(6,276)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2999	57,527	23,849	70,028	72,150	74,226	25,948	22,651	16,258	95,976	94,801	90,484
3. Employee Benefits	3000 3999	100,628	26,094	102,230	107,966	111,907	26,053	25,736	24,154	128,283	133,702	136,061
4. Books and Supplies	4000 4999	28,290	1,840	25,570	25,883	26,196	3,122	2,451	2,451	28,692	28,334	28,647
5. Services and Other Operating Expenditures	5000 5999	110,358	26,852	112,017	112,017	112,017	27,747	28,564	29,454	139,764	140,581	141,471
6. Capital Outlay	6000 6999	-	-	-	-	-	-	-	-	-	-	-
7. Other Outgo (excluding Transfers of Indirect Costs)	7100 7299	-	79,248	-	-	-	72,348	75,968	79,768	72,348	75,968	79,768
7. Other Outgo (excluding Transfers of Indirect Costs)	7400 7499	-	-	-	-	-	-	-	-	-	-	-
7. Total		-	79,248	-	-	-	72,348	75,968	79,768	72,348	75,968	79,768
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)		462,254	165,430	475,748	486,897	496,263	162,857	161,805	152,885	638,606	648,702	649,147
C. NET INCREASE (DECREASE) IN FUND BALANCE												
(line A6 minus line B11)		2	(7,674)	-	(0)	(0)	(19,138)	(13,611)	0	(19,138)	(13,611)	(0)
D. FUND BALANCE												
1. Net Beginning Fund Balance (Form O11, line F1e)		120,000	3,548	122,000	122,000	122,000	36,347	17,210	3,599	158,347	139,210	125,599
2. Ending Fund Balance (Sum lines C and D1)		120,002	(4,126)	122,000	122,000	122,000	17,210	3,599	3,599	139,210	125,599	125,598
3. Components of Ending Fund Balance (Form O11)												
a. Nonspendable	9710 9719	1,000	-	1,000	1,000	1,000	-	-	-	1,000	1,000	1,000
b. Restricted	9740		1,428				17,210	3,599	3,599	17,210	3,599	3,599
c. Committed												
1. Stabilization Arrangements	9750	-		-	-	-				-	-	-
2. Other Commitments	9760	-		-	-	-				-	-	-
d. Assigned	9780	50,000		50,000	50,000	50,000				50,000	50,000	50,000
e. Unassigned/Unappropriated												
1. Reserve for Economic Uncertainties	9789	71,000		71,000	71,000	71,000				71,000	71,000	71,000
2. Unassigned/Unappropriated	9790	-	(0)	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)
f. Total Components of Ending Fund Balance		122,000	1,427	122,000	122,000	122,000	17,209	3,599	3,598	139,209	125,599	125,598
(Line D3f must agree with line D2)		(1,998)	(5,553)	-	(0)	(0)	0	0	0	0	0	0

Fund 17 Balance				
Beginning Balance		577,387	577,387	484,061
Interest		1,000	10,000	8,000
Transfer In/Out		(97,097)	(103,326)	(118,949)
Ending Balance		481,290	484,061	373,111
Total Ending Balance Fund 01 & 17 Combined		603,290	606,061	495,111

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2021-22 Budget Adoption - Multi-Year Changes

Description	2021-22 Budget Adoption			2022-23 Budget Adoption					2023-24 Budget Adoption				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description	Unrestricted	Restricted	Total	Change	Description
A. REVENUES AND OTHER FINANCING SOURCES													
1. LCFF/Revenue Limit Sources	444,012	-	444,012	444,012	-	444,012	-		444,012	-	444,012	-	
2. Federal Revenues	-	31,272	31,272	-	31,272	31,272	-		-	31,272	31,272	-	
3. Other State Revenues	5,300	23,030	28,330	5,300	23,030	28,330	-		5,300	23,030	28,330	-	
4. Other Local Revenues	4,340	8,188	12,528	4,340	8,188	12,528	-		4,340	8,188	12,528	-	
5. Other Financing Sources	-	-	-	-	-	-	-		-	-	-	-	
a. Transfers In	103,326	-	103,326	118,949	-	118,949	15,623	Increased transfer from fund 17	133,006	-	133,006	14,056	Increased transfer from fund 17
b. Other Sources	-	-	-	-	-	-	-		-	-	-	-	
c. Contributions	(81,230)	81,230	-	(85,705)	85,705	-	-		(90,395)	90,395	-	-	
6. Total (Sum lines A1 thru A5c)	475,748	143,720	619,468	486,896	148,195	635,091	15,623		496,263	152,885	649,147	14,056	
B. EXPENDITURES AND OTHER FINANCING USES													
1. Certificated Salaries													
a. Base Salaries	165,903	7,640	173,543	165,903	7,640	173,543	-		168,881	6,435	175,316	-	
b. Step & Column Adjustment	-	-	-	2,978	-	2,978		2% Step and column increase	3,035	-	3,035		2% Step and column increase
c. Cost-of-Living Adjustment	-	-	-	-	-	-			-	-	-		
d. Other Adjustments	-	-	-	(0)	(1,205)	(1,205)		Reduced Lincoln STEM teacher time due to expended balance of parent fund	0	(5,635)	(5,635)		Removed STEM teacher time
e. Total Certificated Salaries (Sum lines B1a thru B1d)	165,903	7,640	173,543	168,881	6,435	175,316	-		171,916	800	172,716	-	
2. Classified Salaries													
a. Base Salaries	70,028	25,948	95,976	70,028	25,948	95,976	-		72,150	22,651	94,801	-	
b. Step & Column Adjustment	-	-	-	1,101	765	1,866		5% Step and column increase	1,200	759	1,959		5% Step and column increase
c. Cost-of-Living Adjustment	-	-	-	-	-	-			-	-	-		
d. Other Adjustments	-	-	-	1,021	(4,061)	(3,040)		Reduced Laguna tutor time due to balance of COVID-19 funds	877	(7,152)	(6,276)		Removed Laguna tutor time
e. Total Classified Salaries (Sum lines B2a thru B2d)	70,028	25,948	95,976	72,150	22,651	94,801	-		74,226	16,258	90,484	-	
3. Employee Benefits	102,230	26,053	128,283	107,966	25,736	133,702	5,418	Increases to STRS/PERS and health and welfare	111,907	24,154	136,061	2,360	Increases to STRS/PERS and health and welfare
4. Books and Supplies	25,570	3,122	28,692	25,883	2,451	28,334	(358)	Removed COVID-19 material costs and add in 3% CPI	26,196	2,451	28,647	313	Added in 3% CPI
5. Services and Other Operating Expenditures	112,017	27,747	139,764	112,017	28,564	140,581	817	Added in 3% CPI	112,017	29,454	141,471	890	Added in 3% CPI
6. Capital Outlay	-	-	-	-	-	-	-		-	-	-	-	
7. Other Outgo (7100-7299)	-	72,348	72,348	-	75,968	75,968	3,620	5% increase to special ed excess costs	-	79,768	79,768	3,800	5% increase to special ed excess costs
7. Other Outgo (7400-7499)	-	-	-	-	-	-	-		-	-	-	-	
7. Total	239,817	129,269	369,087	245,866	132,719	378,584	9,498		250,120	135,827	385,947	7,363	
8. Other Outgo - Transfers of Indirect Costs	-	-	-	-	-	-	-		-	-	-	-	
9. Other Financing Uses	-	-	-	-	-	-	-		-	-	-	-	
a. Transfers Out	-	-	-	-	-	-	-		-	-	-	-	
b. Other Uses	-	-	-	-	-	-	-		-	-	-	-	
10. Other Adjustments (Explain in Section F below)	-	-	-	-	-	-	-		-	-	-	-	
11. Total (Sum lines B1 thru B10)	475,748	162,857	638,606	486,897	161,805	648,702	9,498		496,263	152,885	649,147	7,363	
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)	-	(19,138)	(19,138)	(0)	(13,611)	(13,611)	6,125		(0)	0	(0)	6,694	
D. FUND BALANCE													
1. Net Beginning Fund Balance (Form O11, line F1e)	122,000	36,347	158,347	122,000	17,210	139,210			122,000	3,599	125,599		
2. Ending Fund Balance (Sum lines C and D1)	122,000	17,210	139,210	122,000	3,599	125,599	6,125		122,000	3,599	125,598	6,694	
3. Components of Ending Fund Balance (Form O11)													
a. Nonspendable	1,000	-	1,000	1,000	-	1,000	-		1,000	-	1,000	-	
b. Restricted	-	17,210	17,210	-	3,599	3,599	(13,611)		-	3,599	3,599	(0)	
c. Committed													
1. Stabilization Arrangements	-	-	-	-	-	-	-		-	-	-	-	
2. Other Commitments	-	-	-	-	-	-	-		-	-	-	-	
d. Assigned	50,000	-	50,000	50,000	-	50,000	-		50,000	-	50,000	-	
e. Unassigned/Unappropriated													
1. Reserve for Economic Uncertainties	71,000	-	71,000	71,000	-	71,000	-		71,000	-	71,000	-	
2. Unassigned/Unappropriated	-	(0)	(0)	-	(0)	(0)	-		-	(0)	(0)	-	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)	122,000	17,209	139,209	122,000	3,599	125,599	(13,611)		122,000	3,598	125,598	(0)	
	-	(0)	(0)	0	(0)	(0)	(19,736)		0	(0)	(0)	(6,694)	
Description	Fund 17 2021-22 Budget Adoption			Fund 17 2022-23 Budget Adoption					Fund 17 2023-24 Budget Adoption				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Change	Description	Unrestricted	Restricted	Total	Change	Description
Beginning Balance	577,387	-	577,387	484,061	-	484,061	(93,326)		373,111	-	373,111	(110,949)	
Interest	10,000	-	10,000	8,000	-	8,000	(2,000)		6,000	-	6,000	(2,000)	
Transfer In/Out	(103,326)	-	(103,326)	(118,949)	-	(118,949)	(15,623)		(133,006)	-	(133,006)	(14,056)	
Ending Balance	484,061	-	484,061	373,111	-	373,111	(110,949)		246,105	-	246,105	(127,006)	

Laguna Joint School District 2020-21 Budget History

General Fund 01

2020-21 History

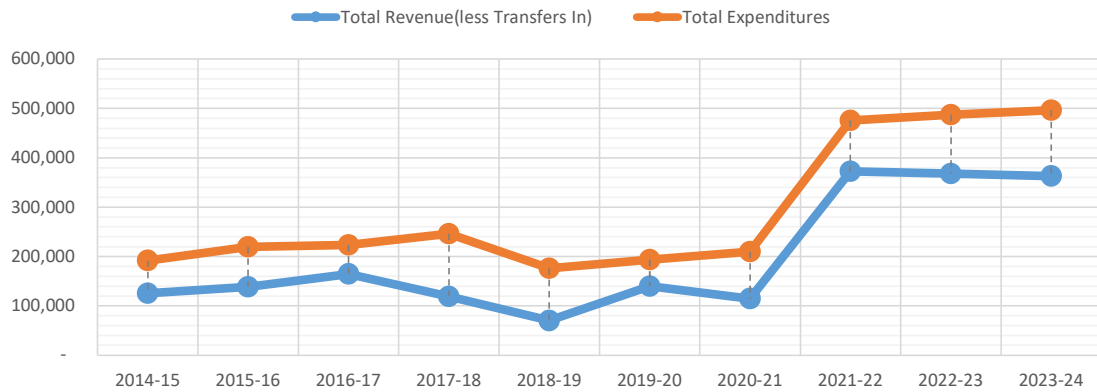
	Second Interim 1/31/21	Est Actuals 4/30/21	Difference: First Interim to Second Interim	2020-21 Note
Revenues				
LCFF Sources	156,428	156,428	-	
Federal	61,612	61,656	44	
State	14,523	27,657	13,134	COVID Relief Funds
Local	9,495	9,557	62	
Total	242,058	255,298	13,240	
Expenditures				
Certificated Salaries	81,506	81,506	-	
Classified Salaries	43,577	43,577	-	
Benefits	53,965	53,965	-	
Books and Supplies	32,302	26,846	(5,455)	Material costs reduced due to the use of COVID relief funds
Operating Exp	88,754	88,546	(208)	
Capital Outlay	-	-	-	
Other Outgo	44,812	40,838	(3,974)	Reduction to special ed excess costs
Total	344,916	335,279	(9,637)	
Excess (Deficiency) Revenues Over Expenditures Before Other Financing Sources and Uses	(102,858)	(79,981)	22,877	
Other Financing/Uses				
Interfund Transfers In	102,738	97,117	(5,621)	Reduced transfer from fund 17
Interfund Transfers Out	-	-	-	
Total	102,738	97,117	(5,621)	
Net Increase (Decrease) in Fund Balance	(120)	17,136	17,256	
Beginning Balance	123,548	123,548	-	
Ending Balance	123,428	140,684	17,256	
Components of Ending Balance				
Designated Ec Uncertainty	121,000	121,000	-	
Revolving Fund	1,000	1,000	-	
Restricted	1,428	18,684	17,256	
Total Components	123,428	140,684	17,256	

Special Reserve Fund 17

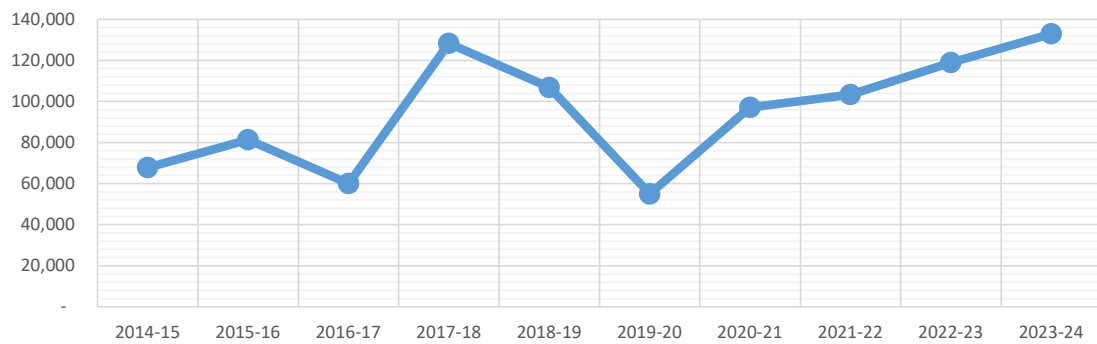
2020-21 History

	Second Interim 1/31/21	Est Actuals 4/30/21	Difference Adopted Bdgt to First Interim	2020-21 Note
Revenue	2,000	2,000	-	
Transfer to General Fund	(102,738)	(97,117)	5,621	
Transfer from General Fund	-	-	-	
Beginning Balance	214,082	214,082	-	
Ending Fund Balance	113,344	118,965	5,621	

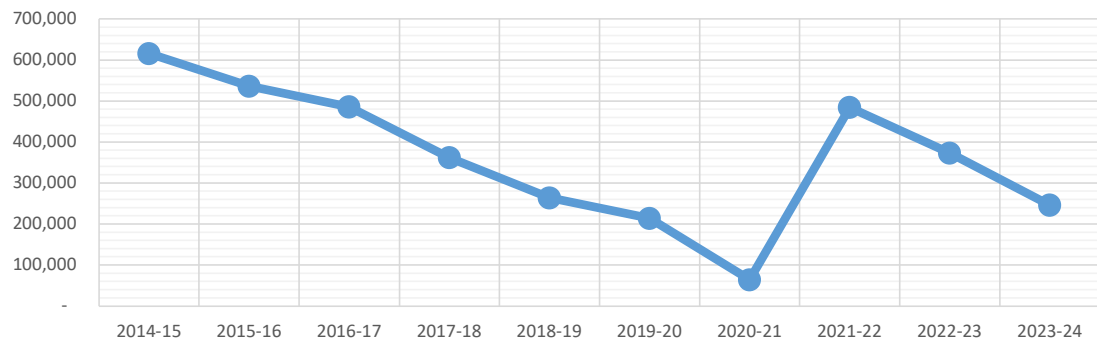
Unrestricted General Fund Revenue to Expenditures



Transfer To Fund 01 From Fund 17



Fund 17 Balance



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	122,000	103,326	437,224	(81,230)	581,320	156,640	70,028	100,416	20,220	112,017	-	-	-	459,320	122,000
01-1100	Unrest Lottery	-	-	4,350	-	4,350	-	-	-	4,350	-	-	-	-	4,350	-
01-1400	EPA	-	-	12,078	-	12,078	9,263	-	1,815	1,000	-	-	-	-	12,078	-
Total Unrestricted General Fund:		122,000	103,326	453,652	(81,230)	597,748	165,903	70,028	102,230	25,570	112,017	-	-	-	475,748	122,000
01-3010	Title I Part A Low Income	-	-	1,103	-	1,103	-	830	273	-	-	-	-	-	1,103	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	3,708	-	-	-	3,708	-	-	-	-	-	-	-	-	-	3,708
01-3213	ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	5,856	-	5,856	-	-	-	-	5,856	-	-	-	5,856	-
01-3327	Spec. Ed. Mental	-	-	1,179	-	1,179	-	-	-	-	1,179	-	-	-	1,179	-
01-4035	Title II Imp Tchrr	-	-	1,533	-	1,533	800	516	80	-	137	-	-	-	1,533	-
01-4127	Title IV A Student Support	-	-	10,000	-	10,000	-	7,526	2,474	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	10,571	-	10,571	-	7,955	2,615	-	-	-	-	-	10,571	-
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	1,421	-	1,421	-	-	-	1,421	-	-	-	-	1,421	-
01-6500	Special Ed	-	-	8,188	81,230	89,418	-	-	-	-	17,070	-	72,348	-	89,418	-
01-6546	Mental Health	-	-	3,239	-	3,239	-	-	-	-	3,239	-	-	-	3,239	-
01-7311	Classified Prof Dev Grant	266	-	-	-	266	-	-	-	-	266	-	-	-	266	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	4,228	-	-	-	4,228	-	1,015	100	-	-	-	-	-	1,115	3,113
01-7425	Expanded Learning Opportunities	8,015	-	-	-	8,015	-	7,295	720	-	-	-	-	-	8,015	-
01-7426	Expanded Learning Opportunities-Paras	891	-	-	-	891	-	811	80	-	-	-	-	-	891	-
01-7690	STRS Behalf	-	-	18,370	-	18,370	-	-	18,370	-	-	-	-	-	18,370	-
01-9030	Schools Rule	671	-	-	-	671	-	-	-	671	-	-	-	-	671	-
01-9194	Donations PC	1,709	-	-	-	1,709	-	-	-	-	-	-	-	-	-	1,709
01-9251	PreSchool Program	1,889	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	14,970	-	-	-	14,970	6,840	-	1,340	-	-	-	-	-	8,180	6,790
Total Restricted General Fund:		36,347	-	62,490	81,230	180,067	7,640	25,948	26,053	3,122	27,747	-	72,348	-	162,857	17,210
Total General Fund:		158,347	103,326	516,142	-	777,815	173,543	95,976	128,283	28,692	139,764	-	72,348	-	638,606	139,210

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	577,387	-	10,000	-	587,387	-	-	-	-	-	-	-	103,326	103,326	484,061
Grand Total:		735,734	103,326	526,142	-	1,365,202	173,543	95,976	128,283	28,692	139,764	-	72,348	103,326	741,932	623,270

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	118,949	437,224	(85,705)	592,468	159,687	72,150	106,082	20,533	112,017	-	-	-	470,468	122,000
01-1100	Unrest Lottery	-	-	4,350	-	4,350	-	-	-	4,350	-	-	-	-	4,350	-
01-1400	EPA	-	-	12,078	-	12,078	9,194	-	1,884	1,000	-	-	-	-	12,078	-
Total Unrestricted General Fund:		122,000	118,949	453,652	(85,705)	608,896	168,881	72,150	107,966	25,883	112,017	-	-	-	486,896	122,000
01-3010	Title I Part A Low Income	-	-	1,103	-	1,103	-	817	286	-	-	-	-	-	1,103	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	3,708	-	-	-	3,708	-	3,411	297	-	-	-	-	-	3,708	-
01-3213	ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	5,856	-	5,856	-	-	-	-	5,856	-	-	-	5,856	-
01-3327	Spec. Ed. Mental	-	-	1,179	-	1,179	-	-	-	-	1,179	-	-	-	1,179	-
01-4035	Title II Imp Tchrr	-	-	1,533	-	1,533	800	321	48	-	365	-	-	-	1,533	-
01-4127	Title IV A Student Support	-	-	10,000	-	10,000	-	7,408	2,592	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	10,571	-	10,571	-	7,830	2,740	-	-	-	-	-	10,571	-
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	1,421	-	1,421	-	-	-	1,421	-	-	-	-	1,421	-
01-6500	Special Ed	-	-	8,188	85,705	93,893	-	-	-	-	17,925	-	75,968	-	93,893	-
01-6546	Mental Health	-	-	3,239	-	3,239	-	-	-	-	3,239	-	-	-	3,239	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	3,113	-	-	-	3,113	-	2,864	249	-	-	-	-	-	3,113	-
01-7425	Expanded Learning Opportunities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7426	Expanded Learning Opportunities-Paras	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7690	STRS Behalf	-	-	18,370	-	18,370	-	-	18,370	-	-	-	-	-	18,370	-
01-9030	Schools Rule	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-9194	Donations PC	1,709	-	-	-	1,709	-	-	-	-	-	-	-	-	-	1,709
01-9251	PreSchool Program	1,889	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	6,790	-	-	-	6,790	5,635	-	1,155	-	-	-	-	-	6,790	-
Total Restricted General Fund:		17,210	-	62,490	85,705	165,404	6,435	22,651	25,736	2,451	28,564	-	75,968	-	161,806	3,598
Total General Fund:		139,210	118,949	516,142	-	774,301	175,317	94,801	133,702	28,334	140,581	-	75,968	-	648,702	125,598

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	484,061	-	8,000	-	492,061	-	-	-	-	-	-	-	118,949	118,949	373,111
Grand Total:		623,270	118,949	524,142	-	1,266,361	175,317	94,801	133,702	28,334	140,581	-	75,968	118,949	767,651	498,710

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	133,006	437,224	(90,395)	601,835	162,722	74,226	110,023	20,846	112,017	-	-	-	479,835	122,000
01-1100	Unrest Lottery	-	-	4,350	-	4,350	-	-	-	4,350	-	-	-	-	4,350	-
01-1400	EPA	-	-	12,078	-	12,078	9,194	-	1,884	1,000	-	-	-	-	12,078	-
Total Unrestricted General Fund:		122,000	133,006	453,652	(90,395)	618,263	171,916	74,226	111,907	26,196	112,017	-	-	-	496,263	122,000
01-3010	Title I Part A Low Income	-	-	1,103	-	1,103	-	811	292	-	-	-	-	-	1,103	-
01-3210	Emergency Relief(ESSER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3212	ESSER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3213	ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3215	GEERF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3220	CRF Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	5,856	-	5,856	-	-	-	-	5,856	-	-	-	5,856	-
01-3327	Spec. Ed. Mental	-	-	1,179	-	1,179	-	-	-	-	1,179	-	-	-	1,179	-
01-4035	Title II Imp Tchr	-	-	1,533	-	1,533	800	321	48	-	365	-	-	-	1,533	-
01-4127	Title IV A Student Support	-	-	10,000	-	10,000	-	7,353	2,647	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	1,030	-	1,030	-	-	-	1,030	-	-	-	-	1,030	-
01-5830	REAP	-	-	10,571	-	10,571	-	7,773	2,798	-	-	-	-	-	10,571	-
01-6230	CA Clean Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-6300	Rest Lottery	-	-	1,421	-	1,421	-	-	-	1,421	-	-	-	-	1,421	-
01-6500	Special Ed	-	-	8,188	90,395	98,583	-	-	-	-	18,815	-	79,768	-	98,583	-
01-6546	Mental Health	-	-	3,239	-	3,239	-	-	-	-	3,239	-	-	-	3,239	-
01-7311	Classified Prof Dev Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7388	SB117 COVID-19 Response Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7420	State Learning Loss Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7422	In Person Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7425	Expanded Learning Opportunities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7426	Expanded Learning Opportunities-Pa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7690	STRS Behalf	-	-	18,370	-	18,370	-	-	18,370	-	-	-	-	-	18,370	-
01-9030	Schools Rule	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-9194	Donations PC	1,709	-	-	-	1,709	-	-	-	-	-	-	-	-	-	1,709
01-9251	PreSchool Program	1,889	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Restricted General Fund:		3,598	-	62,490	90,395	156,483	800	16,258	24,154	2,451	29,454	-	79,768	-	152,885	3,598
Total General Fund:		125,598	133,006	516,142	-	774,746	172,716	90,484	136,061	28,647	141,471	-	79,768	-	649,147	125,598

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	373,111	-	6,000	-	379,111	-	-	-	-	-	-	-	133,006	133,006	246,105
Grand Total:		498,710	133,006	522,142	-	1,153,857	172,716	90,484	136,061	28,647	141,471	-	79,768	133,006	782,153	371,704

2021-22 Budget Adoption Budget Adoption Reserves

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT

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

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

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

	2021-22
Total General Fund Expenditures & Other Uses	\$ 638,606
Minimum Reserve requirement	\$ 71,000
General Fund Combined Ending Fund Balance	\$ 139,210
Special Reserve Fund Ending Fund Balance	\$ 484,061
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 1,000
Restricted	\$ 17,210
Committed	\$ -
Assigned	\$ 50,000
Reserve for economic uncertainties	\$ 71,000
Unassigned and Unappropriated	\$ 484,061
Subtotal Assigned, Unassigned & Unappropriated	\$ 605,061
Total Components of ending balance	\$ 623,270
	TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 534,061

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The district holds higher than the minimum required reserve to ensure sufficient cash balances for operational purposes without having to resort to the expense of external borrowing.

The district's ending fund balance is being used to fund ongoing operations in the face of increased operational costs without a commensurate increase in revenues.